

ANNO QUADRAGESIMO SECUNDO

GEORGII III. REGIS.

***

39 Geo. 3. c. 6. *eight;* and in an Act passed in the Thirty-ninth Year of His said Majesty's Reign, 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-*

39 Geo. 3. c. 21. *eight;* and in another Act, also passed in the Thirty-ninth Year of His said 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*

39 Geo. 3. c. 40. *the Land Tax;* and in another Act, also passed in the Thirty-ninth Year of His said Majesty's Reign, intituled, *An Act to amend so much of Three Acts, made in the last and present Session of Parliament, for making perpetual, subject to Redemption and Purchase, the several Sums of Money charged as a Land Tax, as relates to that Part of* Great Britain *called*

39 Geo. 3. c. 43. Scotland; and in another Act, also passed in the Thirty-ninth year of His said Majesty's Reign, intituled, *An Act for enlarging the Time limited by certain Acts, passed for the Redemption of the Land Tax, for receiving Contracts, and making Transfers of Stock thereon, and for explaining and amending the said Acts;* and in another Act, also passed in the Thirty-

39 Geo. 3. c. 108. ninth Year of His said Majesty's Reign, intituled, *An Act to amend and render effectual several Acts for the Redemption and Purchase of the Land*

39 & 40 Geo. 3. c. 30. *Tax;* and also in an Act, passed in the Thirty-ninth and Fortieth Years of His said Majesty's Reign, intituled, *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 the Powers*

41 Geo. 3. c. 28. and *contained in the said Acts;* and also in an Act, passed in the Forty-first Year of His present Majesty's Reign, intituled, *An Act to explain, amend, and render more effectual, the several Acts made in the Thirty-eighth and Thirty-ninth Years of the Reign of His present Majesty, and in the last Session of Parliament, for the Redemption and Purchase of the Land Tax;*

41 Geo. 3. (*U. K.*) c. 72. and in another Act, also passed in the Forty-first Year of His said Majesty's Reign, intituled, *An Act for extending the Period of Preference granted and continued by several Acts to Bodies Corporate and Persons for the Redemption of the Land Tax, and to amend an Act of the Thirty-eighth Year of the Reign of His present Majesty, for granting an Aid to His Majesty by a Land Tax;* shall, from and after the Twenty-fourth Day of *June* One thousand eight hundred and two, cease and determine

to cease from *June* 24, 1802, except in certain Cases. (save and except in the Cases herein-after mentioned, and also save and except such Parts of the said first-recited Act as continue for ever, subject to Redemption and Purchase, the several and respective Sums of Money charged by virtue of an Act, passed in the Thirty-eighth Year of His present Majesty's Reign, 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,* in the respective Counties, Ridings, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places in *Great Britain,* in respect of the Manors, Messuages, Lands, Tenements, and Hereditaments lying therein respectively, and the Powers, Rules, Directions, Provisions, Articles, Clauses, Matters and Things in the said last-mentioned Act contained, for putting the same in Execution; save

ſave alſo and except as to the Commiſſions already granted by His Majeſty, by His Royal Letters Patent under the Great Seal, or under the Royal Sign Manual, to the ſeveral Perſons therein reſpectively named, for the Purpoſe of executing the ſaid Acts according to the Tenor thereof, and alſo as to all Appointments by virtue and under the Authority of the ſaid Acts, or any of them, of any Officer or Officers to act in the Execution thereof); and every Contract which ſhall be entered into after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and two, for the Redemption or Purchaſe of any Land Tax, ſhall be entered into and made according to the Proviſions and Directions of this Act.

Proviſions of recited Acts relating to Contracts, Sales, &c. on or prior to *June* 24, 1802, to be in force unleſs varied by this Act.

II. Provided always, and be it further enacted, That all and every the Proviſions, Powers, Rules, Directions, and Clauſes contained in the ſaid recited Acts for the Redemption of Land Tax relating and applicable to all Contracts for the Redemption of any Land Tax, and to all Sales, Enfranchiſements, and Mortgages of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, and to all Grants of any Rent Charges iſſuing thereout, and to all Fines, Penalties, or Forfeitures, and to all other Acts, Proceedings, Matters, and Things, which ſhall at any Time before or on the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and two, have been entered into, made, had, executed, incurred, done, or performed by any Bodies, Politick or Corporate, or Companies, or other Perſon or Perſons, by virtue of the ſaid recited Acts, or any of them, ſhall, in ſo far as the ſame reſpectively are not varied or otherwiſe provided for in and by this Act, continue and be in full force, and be duly obſerved, practiſed, and put in Execution, as fully and effectually as if this Act had not been paſſed; and all Eſtates, Rights, and Intereſts, Privileges and Advantages, Powers and Remedies whatever, given, granted, conveyed, or acquired under and by virtue of the Powers and Proviſions of the ſaid recited Acts or any of them, ſhall be, and the ſame are hereby fully and abſolutely confirmed and eſtabliſhed.

Powers of 38 Geo. 3. c. 5. not hereby varied, ſhall continue in force in relation to the Land Tax remaining, from Time to Time, payable to His Majeſty.

III. Provided alſo, and be it further enacted, That all the ſeveral Powers, Rules, Directions, Proviſions, Articles, Clauſes, Matters, and Things, contained in the ſaid Act for granting an Aid to His Majeſty by a Land Tax, as far as the ſame are not varied or otherwiſe provided for in and by this Act, ſhall continue and be in full force, and be duly obſerved, practiſed, and put in Execution, in relation to ſo much of the Land Tax by the ſaid firſt-recited Act made perpetual and redeemable as aforeſaid, as ſhall from Time to Time remain payable, for the Benefit of His Majeſty, His Heirs and Succeſſors, as fully and effectually as if the ſame Powers, Rules, Directions, Proviſions, Articles, Clauſes, Matters, and Things were particularly repeated and re-enacted in the Body of this Act, and expreſsly applied to the Proviſions thereof, ſubject nevertheleſs to the Rules, Regulations, Reſtrictions, and Conditions of Redemption and Purchaſe of ſuch Land Tax herein contained.

Commiſſioners and Officers already appointed may execute this Act.

IV. And be it further enacted, That all ſuch Commiſſioners and Officers ſo already appointed as aforeſaid by virtue of the ſaid recited Acts, or any of them, ſhall and may act in the Execution of this Act, in like Manner as if they had been reſpectively appointed after the paſſing thereof: Provided always, that every Perſon named a Commiſſioner in any ſuch Commiſſion as aforeſaid, who ſhall have taken the Oath preſcribed

ſcribed by the ſaid Acts or any of them, ſhall and may act in the Execution of this Act, without taking the Oath herein-after directed to be taken by Perſons who ſhall be reſpectively appointed to be Commiſſioners by virtue of this Act.

His Majeſty may appoint any Commiſſioners for executing 38 Geo. 3. c. 5. to be Commiſſioners for ſelling the Land Tax unredeemed or unſold.

V. And be it further enacted, That it ſhall be lawful for His Majeſty, His Heirs and Succeſſors, from Time to Time, by Warrant under the Royal Sign Manual, to nominate and appoint, in every County, Riding, Shire, Stewartry, City, Borough, Cinque Port, Town, and Place in *Great Britain*, any Perſon or Perſons who are or ſhall be named or appointed in or by any Act or Acts now in force, or hereafter to be paſſed, to carry into Execution the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax, to be Commiſſioners for the Purpoſe of ſelling the Land Tax, from Time to Time remaining unredeemed or unſold, in the ſeveral Counties, Ridings, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places wherein they are or ſhall be reſpectively ſpecially nominated and appointed; and the ſaid ſeveral Perſons ſo to be nominated or appointed by His Majeſty, His Heirs or Succeſſors, ſhall be Commiſſioners for that Purpoſe accordingly.

Such Commiſſioners hereafter appointed, and Commiſſioners of Appeals, to take the following Oath.

VI. And be it further enacted, That every ſuch Commiſſioner ſo hereafter to be nominated and appointed, and alſo every Commiſſioner of Appeals, before he ſhall enter upon the Execution of his Office, ſhall take an Oath to the Effect following; (that is to ſay),

'I *A. B.* do ſwear, That I will faithfully, impartially, and honeſtly, according to the beſt of my Skill and Judgement, execute the ſeveral Powers and Truſts repoſed in me by an Act of the Forty-ſecond Year of the Reign of His Majeſty King *George* the Third, intituled, *An Act* [*here inſert the Title of this Act*] according to the Tenor and Purport of the ſaid Act. So help me GOD.'

Which Oath ſhall and may be adminiſtered by any One of the Perſons already appointed or hereafter to be appointed a Commiſſioner, to any other or others of them.

Commiſſioners may examine and receive Information, on Oath, from Perſons deſirous of redeeming or purchaſing any Land Tax, or relating to Perſons entitled in Remainder, &c. with Power to require Inſpection of any Deeds relating thereto, and to receive Affidavits made in *Great Britain* or *Ireland*.

VII. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners for the Time being, acting in the Execution of this Act by virtue of His Majeſty's Warrant under the Royal Sign Manual, and they are hereby authorized and empowered, to examine upon Oath or Affirmation (which Oath or Affirmation they or any One or more of them are and is hereby authorized to adminiſter) all Perſons who ſhall be deſirous of redeeming or purchaſing any Land Tax under this Act, and all Perſons who ſhall be willing to be examined touching any Matters or Things relating to the Title of any Perſon or Perſons, in Remainder, Reverſion, or Expectancy to any Eſtate, or having any Mortgage, Lien, or Incumbrance upon any Eſtate, the Land Tax charged upon which is propoſed to be redeemed or purchaſed under this Act, or touching any Matter or Thing relating thereto, that ſuch Commiſſioners may think neceſſary for their Information for the Execution of the Powers veſted in them; and alſo to require from any Perſon or Perſons claiming any Benefit of Preference under this Act, the Production upon Oath or Affirmation of any Deed, Conveyance, or Inſtrument, relating to ſuch Eſtate, and to receive any Affidavit or Depoſition in

Writing, upon Oath or Affirmation, which ſhall be made in any Part of the United Kingdom of *Great Britain* and *Ireland*, before any Mayor or Magiſtrate of any City, Town, or Place, therein having Authority to adminiſter an Oath in any Matter, Civil or Criminal, in ſuch City, Town, or Place, or before any Juſtice of the Peace of any County or Diſtrict where the Perſon making ſuch Affidavit, Depoſition, or Affirmation, ſhall happen to be, or before any Commiſſioners or Perſons who are or ſhall be authorized to take Affidavits in Cauſes depending in any of the Courts at *Weſtminſter*, or to receive any Affidavit or Depoſition in Writing upon Oath or Affirmation, which ſhall be made in any Parts beyond the Seas, before any Magiſtrate of the Country, Territory, or Place, having competent Power and Authority to adminiſter an Oath, and reſiding near the Place where the Perſon making ſuch Oath or Affirmation ſhall alſo reſide, and be certified and tranſmitted to the ſaid Commiſſioners under the Hand and Seal of ſuch Magiſtrate: Provided, that in every ſuch Affidavit, Depoſition, or Affirmation, there ſhall be expreſſed the Addition of the Party making the ſame, and the particular Place of his or her Abode, and the ſame ſhall be intituled, an Affidavit, Depoſition, or Affirmation, made in purſuance of this Act; and in all Caſes where any Affidavit or Affidavits is or are by this Act directed to be made and ſhewn to the ſaid reſpective Commiſſioners, the Examination of the Perſon or Perſons by whom any ſuch Affidavit or Affidavits is or are directed to be made, by and before ſuch Commiſſioners, or any Two of them, upon Oath or Affirmation to be adminiſtered in the Manner herein-before directed, ſhall be as valid and effectual, for the Purpoſes of this Act, as if the Affidavit or Affidavits hereby required had been made and produced, and ſhewn to the ſaid Commiſſioners.

Affidavits to contain certain Particulars.

Examination of Perſons before the Commiſſioners, upon Oath, ſhall be valid.

VIII. And be it further enacted, That it ſhall be lawful for the Commiſſioners for the Time being acting in the Execution of this Act as aforeſaid, in any County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, or any Two or more of them, to contract and agree with all and every Bodies Politick and Corporate, and Companies, whether Corporate or not Corporate, and Feoffees or Truſtees for charitable or other publick Purpoſes, and other Perſons herein-after deſcribed, for the Redemption of the Land Tax hereby, or by the ſaid firſt recited Act, made redeemable, according to the Aſſeſſment and Rate made or to be made in purſuance of the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax for the Year for which ſuch Contract ſhall be entered into, upon the Terms and Conditions, and in the Manner herein-after mentioned and preſcribed.

Two Commiſſioners may contract for the Redemption of the Land Tax, according to the Aſſeſſment made in purſuance of 38 Geo. 3. c. 5. for the Year the Contract ſhall be entered into.

IX. And be it further enacted, That it ſhall be lawful for all Bodies Politick and Corporate, and Companies, notwithſtanding any Statutes of Mortmain or other Statutes or Acts of Parliament to the contrary, and for all Feoffees or Truſtees for charitable or other publick Purpoſes, having any Eſtate or Intereſt in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon any Land Tax ſhall be charged, to contract and agree for the Redemption of ſuch Land Tax, or any Part thereof.

Corporations, and Truſtees for publick Purpoſes, may contract for the Redemption of Land Tax.

X. And be it further enacted, That it ſhall alſo be lawful for all other Perſons having any Eſtate or Intereſt in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon any Land Tax ſhall be charged (except Tenants at Rack Rent for any Term of Years, or from Year to Year, or at

All Perſons, (except Tenants at Rack Rent, or of Crown Lands, &c.) may contract for Redemption of Land Tax.

at Will, and except Tenants holding under the Crown any Lands or Tenements within the Survey and Receipt of the Exchequer, or the Duchy of *Lancaſter*, or under the Duke of *Cornwall* any Lands or Tenements belonging to and Parcel of the Duchy of *Cornwall*, for any Term of Years, or from Year to Year, or at Will) to contract and agree for the Redemption of ſuch Land Tax, or any Part thereof.

Any One or more Coparceners, &c. may contract for the Redemption of his or their Proportion of the Land Tax, and for the Proportions of any others that may refuſe to redeem.

XI. And be it further enacted, That where Two or more Perſons ſhall be ſeiſed or entitled in undivided Shares and Proportions, either as Coparceners, Heirs Portioners, 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 contract and agree for the Redemption of his, her, or their Proportion of the Land Tax charged thereon, in the ſame Manner as if ſuch Proportion of Land Tax had been ſeparately charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, and as if ſuch Perſon or Perſons was or were ſolely ſeiſed or entitled of or to the ſame; and if any One or more of ſuch Perſon or Perſons who ſhall be ſo ſeiſed or entitled in undivided Shares or Proportions 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 Perſons (after giving Three Calendar Months Notice of his, her, or their Intention, to the Perſon or Perſons ſo neglecting or refuſing as aforeſaid) to contract and agree 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.

Navigation Companies, &c. may contract for the Redemption of their Land Tax, or Proprietors for their Proportions, or the Proportions of others that may refuſe to redeem.

XII. And be it further enacted, That it ſhall 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 contract and agree for the Redemption of the Land Tax charged, as well on the Tolls and other Profits ariſing from ſuch Canals or Navigations, or other ſuch Works of publick Utility, as on any Meſſuages, Lands, Tenements, or Hereditaments belonging thereto; or it ſhall be lawful for each and every of the reſpective Proprietors, to contract and agree for the Redemption of their reſpective Shares or Proportions of ſuch Land Tax, and alſo for the Shares or Proportions of other Proprietors neglecting or refuſing to redeem their Shares or Proportions, in like Manner as Coparceners, Heirs Portioners, Tenants in Common, and Joint Tenants, are hereby authorized to redeem the Land Tax charged on other Hereditaments.

Sharers in Water Works, Inſurance Offices, Lights, Stock in King's Printing Office, Companies of Merchants in *London*, and the Bank, may contract for the Redemption of the Land Tax on the Shares.

XIII. And be it further enacted, That notwithſtanding any Thing in the ſaid recited Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax, contained to the contrary thereof, it ſhall be lawful for all Perſons having any Shares or Intereſts in the *New River*, or in the *Thames* Water Works, or in *Mary-le-bone* or *Hampſtead* Water Works, or in any Office or Stock for inſuring Houſes in caſe of Fire, or in any Lights, or in any Stock or Stocks for printing of Books in or belonging to the Houſe commonly called *The King's Printing Houſe*, and all Companies of Merchants in *London*, and the Bank of *England*, and alſo the Proprietors of the reſpective Water Works within the Town of *Colcheſter* in the County of *Eſſex*, the City and County of *Exeter*, and

and the Town of *Shrewſbury*, to contract and agree for the Redemption of the Tax charged or to be charged by way of Land Tax upon ſuch their reſpective Shares, Intereſts, Joint Stock and Stocks, and Profits aforeſaid; or it ſhall be lawful for any Individual Proprietor thereof, either jointly or ſeverally, to contract and agree for the Redemption of ſo much and ſuch Part or Parts of the ſaid Tax as ſhall be equivalent to the Share or Shares of any individual Proprietor, or any Number of Proprietors, in ſuch Shares, Intereſts, Joint Stock and Stocks, and Profits aforeſaid, upon the ſame Terms and Conditions, and in the ſame Manner, as herein is directed with reſpect to the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments.

Committees, Truſtees, *&c.* may contract for Redemption of the Land Tax of Perſons for whom they act.

XIV. And be it further enacted, That it ſhall be lawful for all Committees and Curators of Lunaticks or of Idiots, and for all Tutors and Guardians of Infants, and for all Perſons having Authority to act for Infants, married Women, and other Perſons incapable of acting for themſelves, to contract and agree, on Behalf of ſuch Lunaticks, Idiots, Infants, married Women, and other Perſons incapable of acting for themſelves, for the Redemption of any Land Tax hereby or by the ſaid firſt recited Act, made redeemable, which ſuch Lunaticks, Idiots, Infants, married Women, or other Perſons incapable of acting for themſelves, could or might have redeemed by virtue of this Act, if they reſpectively had not been under any Incapacity; and it ſhall alſo be lawful for all Truſtees to contract and agree in like Manner on Behalf of the Perſons for whom they ſhall be Truſtees, for the Redemption of any Land Tax hereby made redeemable, which ſhall be charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property of which they ſhall be Truſtees.

Governors of Queen *Anne's* Bounty may contract for Redemption of the Land Tax on Livings not contracted for by Incumbents.

XV. 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, to contract and agree for the Redemption of the Land Tax charged or hereafter to be charged upon the Lands, Tythes, or other Profits ariſing from any Living or Livings within the Meaning of the Charter granted in the Reign of Queen *Anne*, or any Act or Acts now in force directing the Application of ſuch Bounty, which ſhall not have been contracted for by the Incumbent or Incumbents thereof.

Truſtees of Property given for the Benefit of the Poor Clergy, may contract for Redemption of the Land Tax on Livings.

XVI. 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 contract and agree for the Redemption of the Land Tax charged or hereafter to be charged upon the Lands, Tythes, or other Profits ariſing from ſuch Living or Livings belonging to the Church of *England*, as the Truſtees for the Time being, with ſuch Conſent as aforeſaid, ſhall think fit.

Patrons of Livings may contract for the Redemption of the Land Tax thereon, not redeemed by Incumbents.

XVII. And be it further enacted, That where the Land Tax charged upon the Glebe Lands, Tythes, 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* or *Cambridge*, or in the Patronage of either of the Colleges of *Eton* or *Wincheſter*, or of any Truſtee or Truſtees for any ſuch College, Cathedral Church, Hall, or Houſe of Learning as aforeſaid,

aforesaid, or in the Patronage of any other Bodies Politick or Corporate, or Companies, or Feoffees or Trustees for charitable or other publick Purposes, or other Person or Persons, shall not then have been redeemed by the Incumbent or Incumbents of such Living or Livings, it shall be lawful for the Corporations of such Colleges, Cathedral Churches, Halls, or Houses of Learning respectively, or for such other Bodies Politick or Corporate, or Companies, or other Person or Persons aforesaid, in whose Patronage any such Living or Livings shall be, to contract and agree for the Redemption of such Land Tax, upon the same Terms and with the same Benefits and Advantages as the Incumbent or Incumbents of such Living or Livings could or might have contracted, to redeem the same.

Corporations and Persons hereinbefore empowered to contract for the Redemption of any Land Tax, shall have the Preference till *June* 24, 1803.

XVIII. And be it further enacted, That all such Bodies Politick and Corporate and Companies, and Feoffees or Trustees for charitable or other publick Purposes, and other Persons herein-before described and empowered to contract for the Redemption of any Land Tax, (whether in respect of any such Estate, Right, or Interest, or otherwise as aforesaid,) shall be entitled so to contract for such Land Tax in preference to all other Bodies Politick and Corporate, and Persons whatever, not having any Estate or Interest therein, provided they shall contract on or before the Twenty-fourth Day of *June* One thousand eight hundred and three.

Corporations, Trustees, and Persons in Possession, except Tenants for Years absolute, &c. shall be preferred to those in Reversion, till *Dec.* 25, 1802, and those in Reversion, to all having no Interest in the Land, till *June* 24, 1803.

XIX. Provided always, and be it further enacted, That all such Bodies Politick and Corporate, and Companies, and Feoffees or Trustees for charitable or other publick Purposes, and other Persons so empowered to contract for the Redemption of Land Tax, who shall be in the actual Possession of or immediately entitled to the Rents and Profits of any Manors, Messuages, Lands, Tenements, or Hereditaments, whereon any Land Tax shall be charged (other than and except Tenants for Years absolute, or for Years determinable on Lives, on any Demise for which a Fine or Premium was or shall be paid, and Tenants for Lives on any Demise where a Rent was or shall be reserved, or a Fine or Premium paid) and the Committees, Curators, Tutors, Guardians, or Trustees of any such Person or Persons as aforesaid, shall be preferred in the Redemption of such Land Tax, or any Part thereof, to any Bodies Politic or Corporate, or Companies, or 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; provided such Bodies Politick or Corporate, or Companies, or Persons so to be preferred, shall contract for the Redemption of such Land Tax before or on the Twenty-fifth Day of *December* One thousand eight hundred and two; and in case no Contract shall be entered into by or on the Behalf of the Bodies Politick or Corporate, or Companies, or other Person or Persons so to be preferred as aforesaid, for the Redemption of such Land Tax, before or on the said Twenty-fifth Day of *December* One thousand eight hundred and two, then the Bodies Politick or Corporate, or Companies, or Person or Persons having such Estates and Interests in Remainder, Reversion, or Expectancy, or being substitute Heirs of Entail as aforesaid, or their respective Committees, Curators, Tutors, Guardians, or Trustees on their Behalf, shall be entitled to redeem such Land Tax or any Part thereof, in preference to any other Bodies Politick or Corporate, or Companies, or other Person or Persons having no Estate or Interest therein, and not being called to succeed therein as substitute Heirs of Entail, until and on the said Twenty-fourth Day of *June* One thousand

eight hundred and three, according to the Priority of ſuch reſpective Eſtates or Intereſts; ſuch Priority to be ſettled by the ſaid Commiſſioners in caſe the Parties ſhall differ about the ſame.

Corporations, Truſtees, and Perſons entitled to Preference till *June* 24, 1803, may thereafter contract for the Redemption of ſuch Land Tax unſold, and upon giving Notice of ſuch Intention, it ſhall not be ſold to any other Perſons till after Three Months, except in certain Caſes.

XX. Provided alſo, and be it further enacted, That all Bodies Politick and Corporate, and Companies, and Feoffees or Truſtees for charitable or other publick Purpoſes, and other Perſons to whom ſuch Benefit of Preference is given until the Twenty-fourth Day of *June* One thouſand eight hundred and three as aforeſaid, may at any Time thereafter contract and agree for the Redemption of the Land Tax charged on their reſpective Manors, Meſſuages, Lands, Tenements, or Hereditaments, wherein they ſhall have any Eſtate or Intereſt as aforeſaid, in the ſame Manner, and under the ſame Terms and Conditions (except as to the Period allowed for the Transfer or Payment of the Conſideration) as ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſons, may do prior to the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, provided no Offer ſhall have been made for the Purchaſe of ſuch Land Tax, in purſuance of the Proviſions herein-after contained: Provided alſo, that when any Bodies Politick or Corporate, or Companies, or other Perſons having any ſuch Eſtate or Intereſt as aforeſaid, ſhall at any Time after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, give Notice in Writing to the reſpective Commiſſioners acting in the Execution of this Act as aforeſaid, of their Intention to redeem their Land Tax, ſuch Land Tax ſhall not be ſold to any other Bodies Politick or Corporate, or Companies or Perſons, not having any Eſtate or Intereſt therein, until after the Expiration of Three Calendar Months from the Date of ſuch Notice as aforeſaid: Provided alſo, that where any Bodies Politick or Corporate, or Companies or other Perſons being in the actual Poſſeſſion or immediately entitled to the Rents and Profits of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall at any Time after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, give Notice in Writing to ſuch reſpective Commiſſioners of their Intention to redeem the Land Tax charged thereon, ſuch Land Tax ſhall not be redeemed by any Bodies Politick or Corporate, or Companies or other Perſons having any Eſtate, in Remainder, Reverſion, or Expectancy in, or being ſubſtitute Heirs of Entail called to ſucceed to ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, until the Expiration of Three Calendar Months from the Date of ſuch Notice (ſave where ſuch Eſtate ſhall be expectant on the Determination of any Grant or Demiſe for Years abſolute, or for Years determinable on Lives, for which a Fine or Premium hath been or ſhall be paid, or for Lives where a Rent hath been or ſhall be reſerved, or a Fine or Premium paid; in which Caſe ſuch Notice ſhall not entitle any ſuch Bodies Politick or Corporate, or Companies, or other Perſons, being in the actual Poſſeſſion or entitled as aforeſaid, to any Benefit of Priority or Preference in the Redemption of ſuch Land Tax); and where any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments as aforeſaid, ſhall be leaſed or demiſed at a Rack Rent, for any Term or Number of Years, or at Will, the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons beneficially entitled to the Rent reſerved or made payable on any ſuch Leaſe or Demiſe, ſhall (notwithſtanding any Covenant or Agreement for the Payment of the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, by the Tenant or Leſſee thereof) be conſidered as

being in the actual Poſſeſſion of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, for the Purpoſe of claiming and being entitled to ſuch Benefit of Preference as aforeſaid.

Where Corporations or Truſtees for publick Purpoſes ſhall treat for Sale of Lands, held under Demiſe from them, and obtain a Certificate from two Commiſſioners, they may during the Period ſpecified therein, contract for the Redemption of the Land Tax on ſuch Lands, in Preference to the Perſons holding them under ſuch Demiſe.

XXI. And be it further enacted, That where any Bodies Politick or Corporate, or Companies, or any Feoffees or Truſtees for charitable or other publick Purpoſes as aforeſaid, ſhall in purſuance of the Powers of the ſaid recited Acts or any of them, have entered, or ſhall hereafter enter into any Treaty for the Sale of any of their Manors, Meſſuages, Lands, Tenements, or Hereditaments, holden under any Demiſe made by them, by Copy of Court Roll or otherwiſe for Lives or for any Term or Terms of Years determinable on Lives or for Years abſolute, or ſhall have made, or ſhall hereafter make any Application to the Commiſſioners acting in the Execution of this Act by virtue of His Majeſty's Letters Patent under the Great Seal, for their Sanction and Approbation of any ſuch Sale as aforeſaid, and ſhall obtain a Certificate under the Hands of any Two of the ſame Commiſſioners, that in their Opinion ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, are proceeding or intend to proceed *bonâ fide*, and with reaſonable Diligence, to carry ſuch Sale into Execution (which Certificate ſhall ſpecify for what Period of Time the ſame ſhall run and operate) it ſhall be lawful for ſuch Bodies Politick and Corporate, or Companies, and Feoffees or Truſtees for charitable or other publick Purpoſes, during the Continuance of ſuch Period (notwithſtanding any Thing in this Act contained to the contrary) to contract and agree for the Redemption of the Land Tax charged on their Manors, Meſſuages, Lands, Tenements, or Hereditaments, in preference to any Perſon or Perſons, Bodies Politick or Corporate, or Companies, having or holding ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, under any ſuch Demiſe as aforeſaid: Provided always, that ſuch Bodies Politick and Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, hereby enabled to contract with ſuch Preference as aforeſaid, ſhall produce ſuch Certificate as aforeſaid to the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, for the County, Riding, or Place where the Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax whereof ſhall be propoſed to be redeemed, ſhall be ſituate.

The Conſideration for the Redemption ſhall be ſo much in the 3 *per Cents.* as will produce a Dividend exceeding the Amount of the Land Tax redeemed by 1-10th.

XXII. And be it further enacted, That the Conſideration to be given for the Redemption of any ſuch Land Tax as aforeſaid, ſhall be ſo much Capital Stock of Publick Annuities transferrable at the Bank of *England*, bearing Intereſt after the Rate of Three Pounds *per Centum per Annum*, commonly called The Three-Pounds-Per-Centum Conſolidated Annuities, and the Three-Pounds-Per-Centum Reduced Annuities, or one of them, 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; ſuch Capital Stock to be transferred to the Commiſſioners appointed by an Act of the Twenty-ſixth Year of the Reign of His preſent Majeſty, for the Reduction of the National Debt, in Truſt for the Purpoſes of this Act.

Where the Land Tax to be redeemed in any Place, for which ſeparate

XXIII. Provided always, and be it further enacted, That where the Land Tax ſo to be redeemed in any County, Riding, Diviſion, Shire, Stewartry, or Place, for which ſeparate Commiſſioners under the Royal Sign Manual

are or ſhall be appointed to act, ſhall not exceed the Sum of Twenty-five Pounds *per Annum*, it ſhall be lawful to pay the Conſideration for the ſame in lawful Money of *Great Britain*, in lieu of transferring Stock in the Three-Pounds-Per-Centum Bank Annuities; and ſuch Conſideration ſhall 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 to the Collector for the Shire, Stewartry, or Place in *Scotland*, where the Manors, Meſſuages, Lands, Tenements, or Hereditaments, of which the Land Tax ſhall be ſo redeemed, ſhall be ſituate; and the Amount of the Money to be paid as the Conſideration for the Redemption of any ſuch Land Tax, ſhall be calculated, ſettled, and aſcertained according to the Price of Stock to be from Time to Time tranſmitted to ſuch Receiver General, or his Deputy in *England*, or Collector in *Scotland*, in the Manner herein-after directed and according to the Table in the Schedule to this Act annexed, marked (L) and the Rules and Directions therein contained.

Commiſſioners are appointed by the King, ſhall not exceed 25*l.* *per Ann.* the Conſideration may be paid in Money to the Receiver General of the Land Tax of the Place in *England*, or Collector in *Scotland*, and calculated according to Schedule L.

XXIV. And, to the end that ſuch Receivers General or their Deputies and ſuch Collectors, may be enabled to ſettle and adjuſt the Sums which ought in ſuch Caſes to be paid as the Conſideration for the Redemption of any Land Tax, be it further enacted, That from the Time when the Books of the Governor and Company of the Bank of *England* ſhall be opened for the Transfer of Three-Pounds-Per-Centum Conſolidated Bank Annuities, after the Fifth Day of *January* in every Year, and until the Books ſhall be opened for the Transfer of Three-Pounds-Per-Centum Reduced Bank Annuities after the Fifth Day of *April* in ſuch Year, and ſo from Time to Time when the ſaid Books ſhall be opened for the Transfer of Three-Pounds-Per-Centum Conſolidated Annuities, after the Fifth Day of *July* in every Year, until the Books ſhall be opened for the Transfer of Three-Pounds-Per-Centum Reduced Bank Annuities after the Tenth Day of *October* in ſuch Year, the Caſhier or Caſhiers of the ſaid 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 to be made out of the Average Price at which the Three-Pounds-Per-Centum Conſolidated Annuities ſhall have been bought on ſuch Day (or otherwiſe on the following open Day on which ſuch Stock ſhall be bought, in caſe any Stock ſhall have been bought at the Bank of *England* on ſuch Day), and ſhall cauſe the ſame to be tranſmitted to the Commiſſioners for the Affairs of Taxes, and ſo from Time to Time when the Books ſhall be opened at the Bank of *England* for the Transfer of Three-Pounds-Per-Centum Reduced Annuities, after the Fifth Day of *April* in every Year, until the Books ſhall be opened at the Bank of *England* for the Transfer of Three-Pounds-Per-Centum Conſolidated Annuities, after the Fifth Day of *July* in ſuch Year, and ſo from Time to Time when the ſaid Books ſhall be opened at the ſaid Bank of *England* for the Transfer of Three-Pounds-Per-Centum Reduced Annuities, after the Tenth Day of *October* in every Year, and until the Books ſhall be opened for the Transfer of Three-Pounds-Per-Centum Conſolidated Annuities, after the Fifth Day of *January* then next enſuing, the ſaid Caſhier or Caſhiers ſhall and they are hereby required to tranſmit to the Commiſſioners for the Affairs of Taxes, ſuch and the like Account of the Average Price of Three-Pounds-Per-Centum Reduced Annuities as is herein before directed to be tranſmitted of the Average Price of Three-

Bank to tranſmit Weekly Accounts of the Average Price of the 3 *per Cents.* Conſols, or 3 *per Cent.* Reduced Annuities to the Commiſſioners for Taxes, who ſhall publiſh in the *Gazette*, and tranſmit to the Receivers General, an Account of the Price, which ought to be the Conſideration for the Redemption of Land Tax.

Three-Pounds-Per-Centum Conſolidated Annuities; and the Commiſſioners for the Affairs of Taxes ſhall thereupon cauſe to be publiſhed in the *London Gazette*, and alſo tranſmitted to the reſpective Receivers General in the ſeveral Counties, Ridings, Diviſions, or Places in *England*, or to their reſpective Deputies, 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*, an Account of the Price, which according to the Heads of the reſpective Columns in the ſaid Schedule contained, ought to be the Conſideration for the Redemption of ſuch Land Tax; which Account, ſo publiſhed and tranſmitted, ſhall be ſufficient Authority to ſuch Receivers General or their Deputies, and to ſuch Collectors reſpectively, to ſettle and adjuſt the Sums which, according to the Tables, Rules, and Directions in the ſaid Schedule contained, ought to be paid as the Conſideration for the Redemption of ſuch Land Tax, on all Payments to be made purſuant to the ſaid Account.

The Conſideration for Redemption of Land Tax before or on *June* 24, 1803, ſhall be transferred within five Years, from *June* 24, 1802, and after within Two Years, to the Commiſſioners for reducing the National Debt, by Four Inſtalments Yearly, or the whole may be transferred at once, or by ſhorter Inſtalments.

XXV. And be it further enacted, That where the Conſideration for the Redemption of any Land Tax ſhall be in Stock, and ſuch Land Tax ſhall be contracted for by any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons entitled to ſuch Benefit of Preference as aforeſaid, before or on the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, the whole Amount of the Conſideration ſhall be transferred within the Period of Five Years from the Twenty-fourth Day of *June* One thouſand eight hundred and two; and where any ſuch Land Tax ſhall be contracted for by any ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons aforeſaid, after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, the whole Amount of ſuch Conſideration ſhall be transferred within the Period of Two Years from the Date of ſuch Contract, and the Conſideration in every ſuch Caſe ſhall be transferred to the Commiſſioners for the Reduction of the National Debt by Four Inſtalments in every Year; *(videlicet)* either on or before the Firſt Day of *May*, the Firſt Day of *Auguſt*, the Firſt Day of *November*, and the Firſt Day of *February* in each Year, the firſt Inſtalment to be made on or before ſuch of the ſaid Days as ſhall next enſue the entering into the Contract: Provided always, that it ſhall be lawful for any Bodies Politick or Corporate, or Companies, or other Perſons before deſcribed, to ſtipulate with the ſaid Commiſſioners with whom the Contract ſhall be made, for the Transfer of the Whole of the ſaid Capital Stock at one Time, or that the ſame ſhall be transferred by Inſtalments within any ſhorter Period or Periods than the Periods hereinbefore preſcribed, ſo that the ſame be by even Inſtalments at equal Intervals within the Period ſtipulated, and on or before the reſpective Days before mentioned in each Year, or on ſuch of the ſaid Days as ſhall fall within the Period ſtipulated, for ſuch Transfer: Provided alſo, that it ſhall be lawful to transfer the whole Stock ſo agreed to be transferred as the Conſideration for the Redemption of any Land Tax, or any Part thereof, in Advance to the Commiſſioners for the Reduction of the National Debt, notwithſtanding any Stipulations in the Contract to the contrary: Provided alſo, that if the Whole of the Stock ſo agreed to be transferred, ſhall not be transferred at one Time, but by Inſtalments, and if a Diviſion of the entire Quantity of Stock into equal Sums, to be paid by ſuch Inſtalments, would occaſion a Fraction leſs than the Fraction of One Penny, the fractional Part or Parts leſs than One Penny neceſſary to ſuch

Fractions leſs than 1*d.* to be avoided.

equal Diviſion, ſhall be taken from every prior Inſtalment, and added to the laſt Inſtalment, ſo as to avoid any Fraction leſs than a Penny.

Where the firſt Inſtalment ſhall not have been transferrable till after *Feb.* 1, 1801, Application may be made to the Commiſſioners for executing this Act within Three Months, from *June* 24, 1802, who may alter the Contract, and agree that the remaining Inſtalments may be transferred within any Period not exceeding Five Years.

XXVI. Provided always, and be it further enacted, That where the firſt Inſtalment of Stock, agreed to be transferred as the Conſideration upon any Contract already entered into for the Redemption of Land Tax, ſhall not have been transferrable till after the Firſt Day of *February* One thouſand eight hundred and one, and the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons who ſhall have entered into ſuch Contract, or who for the Time being ſhall be liable to make good and complete the remaining Inſtalments thereon, ſhall be deſirous that the Period for completing the ſame may be extended, it ſhall be lawful for them, him, or her, notwithſtanding any Thing in the ſaid recited Acts to the contrary, to make Application for that Purpoſe to the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, for the County, Riding, Shire, Stewartry, City, Town, or Place where the Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax whereof ſhall have been ſo redeemed, ſhall be ſituate, at any Time within the Space of Three Calendar Months from the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and two; and upon every ſuch Application, and on the Production of the Contract for Redemption of ſuch Land Tax; it ſhall be lawful for any Two or more of ſuch Commiſſioners to alter the Contract, or cauſe the ſame to be altered, by ſtriking out all ſuch Parts thereof as relate to the Transfer of the Inſtalments of Stock remaining due thereon, and thereupon to contract and agree that the Amount of the remaining Inſtalments may be transferred within any Period not exceeding Five Years from the Date of ſuch Contract, ſo as that the ſame be transferred by even Inſtalments at equal Intervals within the Period agreed upon; and the ſaid Commiſſioners ſhall certify their having ſo done by Indorſement under their Hands and Seals on ſuch Contract, ſpecifying the Days and Times whereon the Amount of the remaining Inſtalments have been agreed to be transferred; and the Governor and Company of the Bank of *England* are hereby authorized and required to permit the ſame to be transferred to the Commiſſioners for the Reduction of the National Debt, on or before ſuch Days and Times accordingly: Provided always, that any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, may, notwithſtanding any ſuch Contract or Agreement as aforeſaid, transfer the whole Amount of ſuch remaining Inſtalments, or any Part thereof, in Advance.

Where the Conſideration ſhall be in Money, it may be paid at once, or by Inſtalments, not exceeding Eight, payable in Two Years, according to the Price of Stock.

XXVII. And be it further enacted, That where the Conſideration for the Redemption of any Land Tax ſhall be in lawful Money of *Great Britain*, the ſame ſhall be paid either by One Payment or by equal Inſtalments, as the Party ſhall chooſe, and ſhall cauſe to be ſtipulated in the Contract, ſo as that ſuch Inſtalment ſhall not exceed Eight in Number, and that the whole Conſideration be paid within the Period of Two Years from the Date of the Contract, according to the Price of Stock to be tranſmitted as herein-before is directed, to the reſpective Receivers General in *England*, and Collectors in *Scotland*, in the Second Week ſubſequent to the Day of entering into the Contract, but in Caſes where the whole Conſideration ſhall not be paid at one Time, but ſhall be by Inſtalments, then for every ſecond and ſubſequent Inſtalment, according to the Price of Stock tranſmitted

mitted in the Week preceding the Day or Days ſtipulated, and conformably to the Table, Rules, and Directions contained in the Schedule marked (L); and in every ſuch Caſe the Sum ſtipulated to be paid, ſhall be duly paid to the reſpective Receivers or their Deputies in *England*, or the reſpective Collectors in *Scotland*, on the Day or Days ſtipulated for the Payment thereof: Provided always, that if the Conſideration ſhall be to be paid by Inſtalments, and if a Diviſion of the entire Amount of Land Tax into equal Inſtalments would occaſion a Fraction leſs than the Fraction of One Farthing, the Fractional Part or Parts leſs than One Farthing, neceſſary to ſuch equal Diviſion, ſhall be taken from every prior Inſtalment of Land Tax, and be added to the laſt Inſtalment, ſo as to avoid any Fraction leſs than One Farthing.

Fractions leſs than one Farthing to be avoided.

The whole Conſideration may be paid, or Part, in Advance, on 21 Days previous Notice to the Receiver General or Collector, who ſhall tranſmit to the Commiſſioners for Taxes, for the Information of the Treaſury, an Account of ſuch intended Payments, which ſhall be made according to the Price of Stock tranſmitted in the Week preceding the Payment and the Tables in Schedule (L.)

XXVIII. Provided always, and be it further enacted, That it ſhall be lawful to pay to the Receivers General in *England*, or Collectors in *Scotland* reſpectively, the Whole of ſuch Conſideration, or any Part thereof, in Advance, notwithſtanding any Stipulation in the ſaid Contract to the contrary; provided the Bodies Politick or Corporate, or Companies, or Perſons deſirous of making any ſuch Payments in Advance, ſhall give Twenty-one Days previous Notice in Writing at the leaſt to every ſuch Receiver General or Collector, of ſuch their Intention; and every ſuch Receiver General or his Deputy in *England*, or Collector in *Scotland* ſhall, immediately upon the Receipt of ſuch Notice, tranſmit to the Commiſſioners for the Affairs of Taxes, for the Information of the Commiſſioners of His Majeſty's Treaſury, an Account of the Payments ſo intended to be made in Advance, and of the Day or Days on which the ſame are intended to be made; and all ſuch Payments in Advance ſhall be made according to the Price of Stock to be tranſmitted to ſuch Receiver General or his Deputy, or Collector, in the Week preceding the Day or Days of ſuch Payments, and the Table, Rules, and Directions in the ſaid Schedule marked (L) contained.

On making the Second and every ſubſequent Inſtalment, Intereſt ſhall be paid, to be calculated as hereby directed.

XXIX. And be it further enacted, That upon every ſuch Contract upon which the Transfer of Stock or 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 the Caſhier or Caſhiers of the Governor and Company of the Bank of *England* (in Caſes where the Conſideration ſhall be in Stock) and into the Hands of the Receivers General in *England*, or Collectors in *Scotland* (in Caſes where the Conſideration ſhall be in Money) to the Uſe of His Majeſty, His Heirs or 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 then before transferred, bears to the whole Amount of the Stock agreed to be transferred, or (in Caſes of Conſideration in Money) the Number of Inſtalments then before paid, bears to the Number of Inſtalments agreed to be paid as the Conſideration for ſuch Contract, having Regard, in Caſes of Conſiderations in Stock, to the Time when the Firſt Dividend after the Transfer of ſuch Stock will become payable; of which Sums ſo to be paid by way of Intereſt, a ſeparate Account ſhall be kept at the Bank of *England*, and by ſuch reſpective Receivers and Collectors, and the ſame ſhall from Time to Time be paid ſeparately into the Receipt of His Majeſty's Exchequer, and ſhall be applicable

A ſeparate Account of Intereſt ſhall be kept, and paid ſeparately into the Exchequer.

plicable to ſuch Uſes and Purpoſes as ſhall have been or ſhall be voted by the Commons in Parliament; and the Receipt of the Caſhier of the Bank of *England*, and of ſuch Receiver General or Collector, as the Caſe may be, ſhall be a ſufficient Diſcharge to the Party paying ſuch Sum by way of Intereſt as aforeſaid: Provided always, that from and after the Tranſfer of any Stock, or the Payment of any Money in Advance, all Intereſt on Account of ſuch Stock ſo transferred, or of ſuch Money ſo paid in Advance, ſhall ceaſe and be no longer payable.

Corporations and Perſons claiming Benefit of Preference ſhall produce a Deſcription of the Property to Two Commiſſioners of the Land Tax or Supply, who ſhall ſettle and certify the Amount of the Land Tax thereon, according to Schedule (A.)

XXX. And be it further enacted, That all and every Bodies Politick and Corporate, or Companies, or other Perſons claiming on their own Behalf, or on the Behalf of others, the Benefit of Preference hereby given, ſhall produce to any Two Commiſſioners of Land Tax acting in and for the Hundred, Ward, Lathe, Wapentake, Rape, or other Diviſion of the County, Riding, City, Borough, Cinque Port, Town, or Place in *England*, or if in *Scotland* to any Two Commiſſioners of Supply of the County or Stewartry, or Chief Magiſtrate of the City or Borough, within which any Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property, the Land Tax whereof ſhall be propoſed to be redeemed by virtue of this Act, ſhall be ſituate, a Schedule or Deſcription in Writing of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property; which Schedule ſhall contain the reſpective Natures of the Premiſes, and the Name or Names of the reſpective Occupiers thereof, and the Pariſh or Place where the ſame ſhall be ſituate; and the ſaid Commiſſioners of Land Tax or Supply, or Chief Magiſtrate reſpectively, ſhall aſcertain, ſettle, and adjuſt the Amount of the Land Tax charged upon the reſpective Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property contained in ſuch Schedule, diſtinguiſhing, according to the Form and Method in the Schedule to this Act annexed, marked (A) the Diſtrict or Diviſion, and alſo the Pariſh or Place, Pariſhes or Places, within which, and the Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property, upon which each ſeparate Aſſeſſment of Land Tax ſhall be charged, and ſhall grant a Certificate thereof to the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons applying for the ſame, who ſhall thereupon produce ſuch Certificate to the reſpective Commiſſioners acting in the Execution of this Act, for the ſame Place, by virtue of His Majeſty's Warrant under the Royal Sign Manual, or tranſmit the ſame to their Clerk; and if the Land Tax propoſed to be redeemed ſhall not exceed the Sum of Twenty-five Pounds, and the Conſideration for the Redemption thereof is to be in Money, ſhall ſpecify the ſame in Writing, and whether the ſame is propoſed to be paid in one Sum or by Inſtalments, and alſo the Day or Days on which the ſame is propoſed to be paid; and the ſaid laſt-mentioned Commiſſioners are hereby authorized and required to examine ſuch Certificate, and amend the ſame if neceſſary, and thereupon to contract and agree with the Bodies Politick or Corporate, or Companies, or other Perſons applying for the Redemption of ſuch Land Tax, according to the Directions of this Act; and the ſaid laſt-mentioned Commiſſioners ſhall cauſe the Deſcription of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property comprized in the Certificate of Land Tax, to be inſerted in the Certificate of the Contract.

Certificates to be produced to the Commiſſioners for the Redemption to be examined, who may agree with the Parties for the Redemption of the Land Tax.

XXXI. And

Where the Conſideration ſhall be in Stock, the Certificate of the Contract ſhall be according to Schedule (B.) and where in Money according to Schedule (C.)

XXXI. And be it further enacted, That where the Conſideration for the Redemption of any Land Tax ſhall be in Stock, the Certificate of the Contract ſhall be in the Form mentioned in the Schedule to this Act annexed marked (B), and where the Conſideration for ſuch Redemption ſhall be in lawful Money of *Great Britain*, ſuch Certificate ſhall be in the Form mentioned in the Schedule to this Act annexed marked (C).

Where the Commiſſioners for Redemption ſhall have Copies of Aſſeſſments of Land Tax, tranſmitted to them according to 39 Geo 3. c. 6. they may contract with the Parties for the Redemption of their Land Tax, although they do not produce Certificates of the Amount; but ſuch Perſons ſhall ſend to the Clerk of the Commiſſioners a like Particular as is required to be produced to the Commiſſioners of Land Tax or Supply, which, with a Copy of the Aſſeſſment, ſhall be inſerted in the Certificate of Contract.

XXXII. And be it further enacted, That where the ſaid Commiſſioners acting in the Execution of this Act as aforeſaid, ſhall have in their Poſſeſſion Copies of the reſpective Aſſeſſments of Land Tax, charged upon the reſpective Pariſhes or Places in their reſpective Counties, Ridings, Diviſions, Stewartries, or Places, which ſhall have been tranſmitted to them as true Copies, by the Clerks to the Commiſſioners of Land Tax, acting in and for any Hundred, Ward, Lathe, Wapentake, or other Diviſion in *England*, or by the Clerks to the Commiſſioners of Supply in *Scotland*, of the County, Stewartry, City, or Burgh wherein ſuch Pariſhes or Places ſhall be ſituate, according to the Directions of the ſaid ſecondly recited Act of the Thirty-ninth Year of His preſent Majeſty's Reign, it ſhall be lawful for the ſaid Commiſſioners acting in the Execution of this Act as aforeſaid, to contract and agree with any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, for the Redemption of the Land Tax, charged upon their reſpective Manors, Meſſuages, Lands, Tenements, or Hereditaments, although no Certificate of the Amount of ſuch Land Tax ſhall be produced and ſhewn to them by the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons applying to redeem the ſame: Provided always, that ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, ſhall tranſmit to the Clerk of the ſaid Commiſſioners acting in the Execution of this Act as aforeſaid, ſuch or the like Schedule or Deſcription in Writing, of all and every the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, charged with ſuch Land Tax, as is hereby required to be produced to the ſaid Commiſſioners of Land Tax or Supply; and the ſaid Commiſſioners acting in the Execution of this Act, ſhall cauſe to be inſerted in every Certificate of ſuch Contract, the Deſcription of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property, contained in ſuch Schedule, and alſo a true Copy of the Aſſeſſment, ſo far as relates to ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property, together with the Amount of the Land Tax charged thereon, according to ſuch Copy of the Aſſeſſment as ſhall be in their Poſſeſſion as aforeſaid.

Clerks to Land Tax Commiſſioners, when required by the Commiſſioners for Redemption; or whenever any Alteration ſhall be made in the Aſſeſſment, ſhall, within Six Days, tranſmit to them, Copies of ſuch Aſſeſſment or Alteration, or permit Copies to be

XXXIII. Provided always, and be it further enacted, That where the ſaid Commiſſioners acting in the Execution of this Act as aforeſaid, ſhall not have in their Poſſeſſion any ſuch Copies of the reſpective Aſſeſſments of Land Tax charged upon any Pariſhes or Places, and ſhall have demanded or cauſed to be demanded the ſame from the Clerks to the Commiſſioners of Land Tax or Supply acting in their reſpective Diviſions as aforeſaid (which they are hereby authorized and required to do), and alſo in every Caſe where any Alteration ſhall be made in the Aſſeſſments of Land Tax by or under the Authority of ſuch Commiſſioners of Land Tax or Supply, the Clerk to the ſaid Commiſſioners for the Time being, having

ſuch Aſſeſſments in his Cuſtody, ſhall and he is hereby required, within Six Days after any ſuch Demand made, or after any ſuch Alteration as aforeſaid, to make out a true Copy, fairly written, of ſuch Aſſeſſments, or of ſo much thereof as ſhall be ſo altered, which ſhall be ſubſcribed by any Two or more of the ſaid Commiſſioners of Land Tax or Supply; and ſuch Clerk ſhall deliver ſuch Copies ſo ſubſcribed, or cauſe the ſame to be ſo delivered, to the ſaid Commiſſioners acting in the Execution of this Act as aforeſaid, or their Clerk, within the Time before limited, or permit him to take Copies of ſuch Aſſeſſments, or of ſuch Parts thereof as ſhall be altered as aforeſaid; and in caſe the ſaid Clerk to the Commiſſioners of Land Tax or Supply ſhall refuſe or neglect to make out and deliver ſuch Copies, or ſhall not permit the ſame to be taken as aforeſaid, within Six Days after any ſuch Demand, or any ſuch Alteration in the Aſſeſſments ſhall be made as aforeſaid, he ſhall for every ſuch Refuſal or Neglect forfeit the Sum of Fifty Pounds, to be recovered in ſuch Manner as any Penalty may by this Act be recovered.

taken by their Clerk on Penalty of 50*l.*

XXXIV. Provided alſo, and be it further enacted, That every Clerk to the Commiſſioners of Land Tax or Supply ſhall, for every ſuch Copy ſo made out by him as aforeſaid, be entitled to have and receive, for his Trouble in making out the ſame, upon Application to the Receiver General in *England* and Collector in *Scotland*, of the County, Riding, Diviſion, Stewartry, or Place, or his Deputy, and on Production of a Certificate of Two or more of the Commiſſioners acting in the Execution of this Act as aforeſaid, that ſuch Copy hath been duly delivered purſuant to the Directions of this Act, after the Rate of Four-pence for every Chancery Sheet contained in ſuch Copy, reckoning every ſeparate Amount of Land Tax ſet down in Figures or Numbers in ſuch Copy, as Three Words.

4*d* per Chancery Sheet to be paid for Copies.

XXXV. And be it further enacted, That in caſe any Difficulty ſhall ariſe in the Redemption of Land Tax, which ought to be charged on any Tythes, or any Fee Farm Rents, Feu Duties or other Rents, or any Lands, Tenements, or Hereditaments, becauſe ſuch Tythes, Rents, Feu Duties, Lands, Tenements, or Hereditaments, ſhall not have been aſſeſſed, or not diſtinctly aſſeſſed to the Land Tax, or becauſe the Land Tax has been deducted out of any ſuch Rents by the Owners or Occupiers of the Lands charged with ſuch Rents, it ſhall be lawful for the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons entitled to ſuch Tythes, Rents, Feu Duties, Lands, Tenements, or Hereditaments, to apply to the Commiſſioners of Land Tax or Supply, to ſettle and adjuſt the Proportion of Land Tax which ought to be borne and paid by ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons on Account of ſuch Tythes, Rents, Feu Duties, Lands, Tenements, or Hereditaments, which ſhall not have been aſſeſſed, or not diſtinctly aſſeſſed to the Land Tax; and ſuch Commiſſioners of Land Tax or Supply, or any Two of them, ſhall thereupon aſcertain, ſettle, and adjuſt the ſame, and grant a Certificate thereof; and upon the Production of ſuch Certificate it ſhall be lawful for the Commiſſioners acting in the Execution of this Act as aforeſaid, to contract and agree with ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons reſpectively, for the Redemption of ſuch Land Tax; and it ſhall be lawful for all ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, to do all Acts neceſſary for the Purpoſe of carrying ſuch Contract into Execution, in the ſame Manner

Where Tythes, Fee Farm Rents, &c. have not been or not diſtinctly aſſeſſed to the Land Tax, the Commiſſioners of Land Tax or Supply may adjuſt the Proportions, and on their Certificate being produced, the Commiſſioners for Redemption may contract with the Parties accordingly;

as if ſuch Tythes, Rents, Feu Duties, Lands, Tenements, or Hereditaments, had been diſtinctly aſſeſſed to the Land Tax.

as may alſo the Commiſſioners for executing this Act on Application to them.

XXXVI. Provided always, and be it further enacted, That where any ſuch Rents or Feu Duties as aforeſaid, and the Manors, Meſſuages, Lands, Tenements, or Hereditaments, out of which the ſame may iſſue, ſhall not be diſtinctly aſſeſſed to the Land Tax as aforeſaid, it ſhall be lawful for the Commiſſioners for the Time being acting in the Execution of this Act as aforeſaid, upon the Application of the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, entitled to ſuch Rents, or Feu Duties, or to ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, reſpectively, and who ſhall be deſirous of redeeming their reſpective Proportions of ſuch Land Tax to ſettle and adjuſt the Proportions of ſuch Land Tax, which ought to be borne in reſpect of ſuch Rents or Feu Duties, and in reſpect of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, reſpectively, in like Manner as ſuch Commiſſioners of Land Tax or Supply as aforeſaid are empowered to ſettle and adjuſt the ſame, and thereupon to contract and agree with the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons making ſuch Application as aforeſaid, for the Redemption of their reſpective Proportions of ſuch Land Tax.

When Certificate ſhall be produced for entering into Contract for the Redemption of Land Tax by Payment of the Conſideration in Money, the Clerk to the Commiſſioners for Redemption ſhall tranſmit an Account to the Commiſſioners for Taxes, and to the Receiver General, of the Land Tax propoſed to be redeemed, and the Treaſury may direct Money to be advanced to the Commiſſioners, for reducing the National Debt, for purchaſing Stock to complete Contracts, &c.

XXXVII. And be it further enacted, That whenever any ſuch Certificate or Schedule as aforeſaid ſhall be produced or tranſmitted by any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, in purſuance of this Act, for the Purpoſe of entering into any Contract for the Redemption of Land Tax, by Payment of the Conſideration in Money, the Clerk to the Commiſſioners acting in the Execution of this Act as aforeſaid, ſhall forthwith cauſe an Account to be tranſmitted to the Commiſſioners for the Affairs of Taxes, for the Information of the Commiſſioners of His Majeſty's Treaſury, and alſo to the Receiver General of the County, Riding, or Place if in *England*, or to the Receiver General if in *Scotland*, which ſhall ſpecify the Amount of the Land Tax propoſed to be redeemed, and the Day or Days of Payment on which the whole Conſideration, or the different Inſtalments thereof (as the Caſe may be) ſhall be propoſed to be paid; 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 neceſſary for the Completion of ſuch Contracts, or any Inſtalment thereof, as well before or on the reſpective Days appointed for the Payment of the Sums to be payable on ſuch Contract, as before or on the reſpective Days whereon any Payments in Advance ſhall be made as herein-before is provided, 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 Services 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 Names of the Commiſſioners for the Reduction of the National Debt, for the Uſes and Purpoſes of this Act, in like Manner as if the ſame had been purchaſed by and with the Monies paid on ſuch Contract; and as ſoon as any ſuch Contract ſhall be completed, the Commiſſioners

miſſioners with whom the ſame ſhall have been entered into, ſhall alſo cauſe Notice thereof to be tranſmitted to the ſaid Commiſſioners for the Affairs of Taxes, and alſo to ſuch Receiver General reſpectively as aforeſaid.

XXXVIII. And be it further enacted, That upon the Production of the Certificate of any ſuch Contract as aforeſaid at the Bank of *England*, in Caſes where the Conſideration ſhall be in Stock, and upon the Transfer to the Commiſſioners for the Reduction of the National Debt, of the Three-Pounds-Per-Centum Bank Annuities, to be transferred as the Conſideration for the Redemption of the Land Tax thereby contracted for, or of ſuch Proportion of ſuch Bank Annuities as ſhall have been agreed to be transferred as the firſt Inſtalment thereof, every ſuch Body Politick or Corporate, or Company, or other Perſon or Perſons, ſhall be entitled to have a Certificate or Receipt from the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, acknowledging ſuch Transfer, which Certificate or Receipt the ſaid Caſhier or Caſhiers is or are hereby required to give, and the ſame ſhall be indorſed on the Certificate of ſuch Contract in the Form preſcribed in the Schedule to this Act annexed, marked (E); and in Caſes where the Conſideration ſhall be in Money, then upon the Production of the Certificate of ſuch Contract to the Receiver General for the County, Riding, or Place in *England*, or his Deputy, or the Collector for the Shire, Stewartry, or Place in *Scotland*, where the Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property, of which the ſaid Land Tax ſhall be ſo redeemed, ſhall be ſituate, and upon Payment to ſuch Receiver General or his Deputy, or ſuch Collector, of the Sum of Money to be paid as the Conſideration for ſuch Redemption, or of the Proportion of any ſuch Sum as ſhall have been agreed to be paid as the firſt Inſtalment thereof (which Sum of Money ſuch Receiver General or his Deputy, or ſuch Collector, is hereby authorized and required to receive accordingly) every ſuch Body Politick or Corporate, or Company, or other Perſon or Perſons, ſhall be entitled to a Certificate or Receipt from ſuch Receiver General or his Deputy, or ſuch Collector, acknowledging ſuch Payment, which ſhall be indorſed on the Certificate of the Contract in the Form preſcribed in the Schedule to this Act annexed, marked (F); and every ſuch Certificate or Receipt of the Caſhier or Caſhiers of the Bank of *England*, or of ſuch Receiver General or his Deputy in *England*, or of ſuch Collector in *Scotland*, ſhall be an Acquittance and Diſcharge to the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons transferring ſuch Stock, or paying ſuch Money as aforeſaid, and upon the Transfer or Payment of ſuch Conſideration, or of ſuch Proportion thereof as ſhall have been agreed to be transferred or paid as the firſt Inſtalment thereof, the Manors, Meſſuages, Lands, Tenements, and Hereditaments, or other Property comprized in ſuch Contract, ſhall be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof, from ſuch of the Quarterly Days of Payment of Land Tax as ſhall next precede the Day of the Transfer or Payment of ſuch Conſideration or the firſt Inſtalment thereof, provided the Certificate of the Contract ſhall be duly regiſtered purſuant to the Directions of this Act: Provided always, that where any Contract for the Redemption of any Land Tax ſhall not be regiſtered within the Period herein-after preſcribed, the Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property therein comprized, ſhall only be exonerated from the Land Tax charged thereon, from ſuch of the ſaid Quarterly Days of Payment of Land Tax as ſhall

On Production of Certificate of Contract, and Transfer of the Conſideration where in Stock, the Caſhier of the Bank ſhall grant a Receipt for the Transfer, which ſhall be indorſed on the Certificate of Contract in the Form in Schedule (E); and where in Money, on Production of ſuch Certificate to the Receiver General, &c. and Payment of the Conſideration a Receipt ſhall be granted and indorſed on the Certificate in the Form in Schedule (F).

On Transfer or Payment of Conſideration the Lands ſhall be exonerated from Land Tax from the preceding Quarter Day, provided the Certificate of Contract be duly regiſtered, otherwiſe only from the Quarter preceding the Day of its being left for Regiſtry.

next precede the Day whereon ſuch Contract ſhall be left at the proper Office for the Purpoſe of being regiſtered; but all ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or other Property, whereof the Land Tax ſhall be ſo redeemed, ſhall be charged and chargeable with the Payment of the Land Tax, up to and upon ſuch next preceding Quarterly Day of Collection or Payment of Land Tax as aforeſaid.

When One or more Coparceners ſhall redeem their Land Tax, and Partition ſhall thereafter be made, their Allotments ſhall be immediately exonerated from Land Tax.

XXXIX. And be it further enacted, That when any One or more of any Perſons who ſhall be ſeiſed or entitled in undivided Shares and Proportions, as Coparceners, or Heirs Portioners, Tenants in Common, or Joint Tenants, of or to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall redeem his, her, or their Proportion of the Land Tax charged thereon, and Partition ſhall at any Time afterwards be made of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, between ſuch Coparceners, or Heirs Portioners, 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.

Where an Option ſhall have been declared by a Contractor for Redemption, to be conſidered on the Footing of a Perſon not intereſted in the Lands, by Reaſon whereof they ſhall remain chargeable with Land Tax, the Commiſſioners for Redemption may contract with him for the Redemption thereof, upon Production of a Certificate from Two Commiſſioners of the Land Tax of the Amount of the Tax charged thereon, and of the Contract of Redemption, and may amend Contracts, or enter into new ones.

XL. And be it further enacted, That in all Caſes where in any Contract which ſhall have been entered into by virtue of the ſaid recited Acts, for the Redemption of Land Tax, or any of them, an Option ſhall have been declared to conſider the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons 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 ſhall remain chargeable with the Land Tax, and ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, or their reſpective Succeſſors, Heirs, Executors, Adminiſtrators, or Aſſigns, ſhall be deſirous of exonerating ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments from Land Tax, it ſhall be lawful for them reſpectively, at any Time hereafter, to make Application for that Purpoſe to the Commiſſioners acting in the Execution of this Act as aforeſaid, for the County, Riding, Shire, Stewartry, City, Town, or Place where ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be ſituate; and on any ſuch Application, and on the Production of a Certificate under the Hands and Seals of any Two of the Commiſſioners of Land Tax acting for the Diviſion or Place wherein the ſame ſhall be ſituate of the Amount of the Land Tax then charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, and of the Certificate of the Contract for the Redemption of ſuch Land Tax, to the ſaid Commiſſioners acting in the Execution of this Act as aforeſaid, it ſhall be lawful for them, or any Two or more of them, to contract with ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, their reſpective Succeſſors, Heirs, Executors, Adminiſtrators, or Aſſigns, for exonerating 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 the Certificate of any ſuch Contract, by ſtriking out all ſuch Parts thereof as relate to the

the Declaration of ſuch Option therein, and to certify their having ſo done under their reſpective Hands and Seals, on the Back of ſuch Certificate; and after the Regiſtry of ſuch Certificate and ſuch Indorſement thereon, in the Manner herein directed (whether ſuch Certificate ſhall have been previouſly regiſtered or not) the Manors, Meſſuages, Lands, Tenements, and Hereditaments comprized therein, ſhall be wholly exonerated from Land Tax, from ſuch of the Quarterly Days of Collection and Payment of Land Tax as ſhall next precede the Day whereon ſuch Certificate of Contract ſhall be left at the proper Office, for the Purpoſe of being regiſtered as laſt mentioned; and whenever it ſhall appear in any ſuch Caſe, by the Certificate of the Amount of Land Tax, and the Certificate of the 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 by 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, without any Declaration of an Option being inſerted therein, and to indorſe on the Certificate of ſuch new Contract a true Copy of any Receipt or Receipts indorſed on the original Certificate of the 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 in *England*, or Collector in *Scotland*, for the Conſideration, or any Part thereof, to be transferred or paid, and actually transferred or paid, 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 increaſed, unleſs the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons ſo applying as aforeſaid, ſhall contract to transfer or pay, and ſhall, at the Time to be mentioned in ſuch Certificate of Contract, accordingly transfer at the Bank of *England*, or pay to the Receiver General in *England*, or his Deputy, or Collector in *Scotland*, of the County, Riding, Shire, Stewartry, City, Borough, Town, or Place where the ſame ſhall be ſituate (as the Caſe may require) ſo much Three-Pounds-Per-Centum Bank Annuities, in Addition to the Amount of Stock that ſhall have been already transferred, or ſo much Money in addition to the Amount of Money already paid in reſpect of ſuch Land Tax, as ſhall be neceſſary, according to the Proviſions of this Act, to redeem ſo much Land Tax as ſhall be equal in Amount to the Difference between the Land Tax contracted for in and by ſuch new Contract, and the Land Tax contracted for in and by the Contract which ſhall have been ſo reſcinded: Provided alſo, that in every ſuch Caſe where the Land Tax contracted for as aforeſaid, ſhall have been in the mean Time decreaſed in Amount, which Amount ſhall have been duly charged on any other Manors, Meſſuages, Lands, Tenements, or Hereditaments in the ſame Pariſh or Place, 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 the Receiver General in *England*, or Collector in *Scotland*,

No ſuch Land ſhall be exonerated where the Land Tax has been increaſe unleſs the Party ſhall contract to transfer ſo much additional Stock or pay 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 Taxes, who ſhall order the Difference to be ſettled.

Scotland, for the County, Riding, Shire, Stewartry, City, or Place where such Manors, Meſſuages, Lands, Tenements, and Hereditaments ſhall be ſituate reſpectively, in Caſes where more or a greater Conſideration ſhall have been transferred or paid on the original Contract than the Conſideration inſerted in the new Certificate of Contract, to repay all ſuch Monies to the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons who ſhall be entitled to the ſame, as ſhall be due and payable in reſpect of ſuch Difference in the Conſiderations, if ſuch Monies ſhall not have been veſted in Stock; and in Caſes where ſuch Stock hath been purchaſed and placed in the Name of or transferred to the Commiſſioners for the Reduction of the National Debt, then upon a Certificate, ſigned by any Three or more of the ſaid Commiſſioners for the Affairs of Taxes, of the Amount of ſuch Stock transferred upon the original Contract, and the Amount required to be transferred upon the new Contract, it ſhall be lawful for the ſaid Commiſſioners for the Reduction of the National Debt, or any One or more of them, and he and they is and are hereby required to transfer the Difference between ſuch Amounts of Stock ſo certified, to the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons entitled unto the ſame; and after the Regiſtry of ſuch Certificate of Contract in the Manner herein directed, the Manors, Meſſuages, Lands, Tenements, and Hereditaments comprized therein, ſhall be wholly exonerated from Land Tax, from ſuch of the Quarterly Days appointed for the Payment of Land Tax, as ſhall next precede the Day whereon ſuch Certificate of Contract ſhall be left at the proper Office, for the Purpoſe of being regiſtered as aforeſaid.

Perſonal Property inveſted in the Funds, &c. to be laid out in the Purchaſe of Lands in Truſt for any Corporation, &c. may be applied, with the Conſent of the Commiſſioners, in the Redemption of Land Tax on Eſtates belonging to ſuch Corporation, and where under the Controul of any Court, with the Conſent of ſuch Court.

XLI. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall belong to or ſtand limited to the Uſe or for the Benefit of any Bodies Politick or Corporate, or publick Companies, or any Feoffees or Truſtees for charitable or other publick Purpoſes, and any Perſonal Property which now is or ſhall hereafter be inveſted in the publick Stocks or Funds, or placed out on any Mortgage or other Security, either in the Names of ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or in the Names of any Truſtee or Truſtees, or of the Officer or Officers of any Court, ſhall be ſubject to any Truſt to be laid out in the Purchaſe of other Manors, Meſſuages, Lands, Tenements, or Hereditaments, to be conveyed or limited to the Uſe or for the Benefit of ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, then and in ſuch Caſe it ſhall be lawful for ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or for ſuch Truſtees or Officers reſpectively, with the Conſent and Approbation of any Two or more of the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Letters Patent under the Great Seal (to be certified under their Hands) to apply ſuch Perſonal Property in or towards the Redemption of the Land Tax, or any Part thereof, charged upon the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes; and where any ſuch Perſonal Property ſhall be under the Direction or Controul of any Court, the ſame ſhall be ſo applied under the Order of ſuch Court, to be made upon the Production of ſuch Certificate of the ſaid Commiſſioners as aforeſaid.

XLII. And

Trust Property directed to be laid out in Land may be applied in Redemption of the Land Tax on the limited Lands, with the neceſſary Conſent.

XLII. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to any other Perſon or Perſons, ſhall be ſettled or limited to or for any particular Uſes, Truſts, Intents, or Purpoſes, and any other Property, ſhall be ſubject to any Truſt to be laid out or inveſted in the Purchaſe of other Manors, Meſſuages, Lands, Tenements, or Hereditaments, to be ſettled to or for the ſame Uſes, Truſts, Intents, or Purpoſes, or to be applied in the Payment of any Debts or Charges affecting the ſame, then and in every ſuch Caſe it ſhall be lawful to apply ſuch other Property in the Redemption of the Land Tax, or any Part thereof, charged upon ſuch ſettled Manors, Meſſuages, Lands, Tenements, and Hereditaments, with ſuch Conſent as ſhall be neceſſary for the Purpoſe of applying ſuch other Property in the Purchaſe of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, according to the Terms of the Truſt affecting the ſame, whether ſuch Truſt ſhall have been created or directed by any Act of Parliament, Deed, Will or otherwiſe, and when any ſuch Truſt Property ſhall be under the Direction or Controul of any Court, the ſame ſhall be ſo applied under the Order of ſuch Court.

Land Tax ſo redeemed with Truſt Property ſhall merge in the Lands.

XLIII. Provided always, and be it further enacted, That where any Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to any ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, ſhall be redeemed by the Application of any ſuch Perſonal Truſt Property as aforeſaid, in purſuance of this Act, ſuch Land Tax ſhall ſink and become merged in the ſame Manors, Meſſuages, Lands, Tenements, or Hereditaments, for the Benefit of the Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons reſpectively entitled thereto: Provided alſo, that in caſe any ſuch Perſonal Truſt Property which ſhall be ſo applied, ſhall be inſufficient for the Redemption of the whole Land Tax charged upon ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, it ſhall be lawful for ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons reſpectively, to uſe and exerciſe all and every other the Powers given to or veſted in them reſpectively in and by this Act, in order to raiſe Money for the Redemption of ſo much of the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, as ſuch Perſonal Truſt Property ſhall be inſufficient to redeem.

Where ſuch Truſt Property ſhall be inſufficient the Powers of this Act may be exerciſed to raiſe the Deficiency.

Governors of Queen *Anne's* Bounty may lay out Money in redeeming Land Tax on Livings, and in purchaſing Rent Charges granted by Incumbents.

XLIV. 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, from Time to Time to apply any Sum or Sums of Money or other Funds, which under or by virtue of any Laws now in force, or of the Charter granted in the Reign of Queen *Anne*, now is or are or hereafter ſhall be applicable towards the Augmentation of any Living or Livings within the Meaning of ſuch Laws or Charter reſpectively, in and for the Redemption of the Land Tax charged or hereafter to be charged upon the Lands, Tythes, or other Profits ariſing from any ſuch Living or Livings, which at any Time before, or on or after the Twenty-fourth Day of *June* One thouſand eight hundred and two, ſhall have been or ſhall be contracted for by the Incumbent or Incumbents of ſuch Living or Livings (with the Conſent of the ſaid Governors) or which may be contracted for by the ſaid Governors in purſuance of this Act, and the

Transfer or Payment of the Conſideration for ſuch Redemption by the ſaid Governors, or by their Order or Direction, ſhall, from the Quarter Day next preceding the making thereof, wholly exonerate and diſcharge the Lands, Tythes, or other Profits of ſuch Living or Livings from ſuch Land Tax, which ſhall from thenceforth ſink and be extinguiſhed for the Benefit of ſuch Living or Livings; and it ſhall alſo be lawful for the ſaid Governors from Time to Time to apply any ſuch Sum or Sums of Money, or other Funds as aforeſaid, in, for, and 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 recited Acts, or of this Act, by any Incumbent or Incumbents of any Living or Livings which the ſaid Governors have already agreed, or ſhall hereafter agree to augment; and every ſuch Rent Charge, when ſo purchaſed, ſhall be ſurrendered to the Incumbent for the Time being of the Living upon which the ſame ſhall have been charged, to the Intent that the ſame may ſink and be extinguiſhed for the benefit of ſuch Living or Livings.

Truſtees for the poor Clergy may lay out Truſt Money in redeeming Land Tax on Livings.

XLV. 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 apply from Time to Time any Sum or Sums of Money, or other Funds, which by virtue of ſuch Will now is or are, or hereafter ſhall be applicable for the Purpoſe aforeſaid, in, for, or towards the Redemption of any Land Tax charged or to be charged upon the Lands, Tythes, or other Profits ariſing from any Living or Livings belonging to the Church of *England*, which at any Time before, or on or after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and two, ſhall have been, or ſhall be contracted for by the Incumbent or Incumbents of ſuch Living or Livings, with the Conſent of the ſaid Truſtees, or of ſuch other Perſons whoſe Conſent is required by ſuch Will, or which may be contracted for by the ſaid Truſtees, in purſuance of this Act; and the Transfer or Payment of the Conſideration for ſuch Redemption by the ſaid Truſtees, or by their Order or Direction, ſhall, from the Quarter Day next preceding the making thereof, wholly exonerate and diſcharge the Lands, Tythes, or other Profits of ſuch Living or Livings, from ſuch Land Tax, which ſhall from thenceforth ſink and be extinguiſhed for the Benefit of ſuch Living or Livings; and every ſuch Redemption 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.

The Land Tax on Lands ſettled for the Benefit of any Place may be redeemed out of the Rates, with the Approbation of Two Juſtices.

XLVI. And be it further enacted, That where any Lands, Tenements, or Hereditaments have been or ſhall be ſettled to charitable Uſes, for the Benefit of any Pariſh or Place, it ſhall be lawful to apply ſuch Sum or Sums of Money as ſhall be neceſſary for the Redemption of the Land Tax charged thereon, out of any Rate made or to be made on ſuch Pariſh or Place, for the Relief of the Poor, in caſe the Rents and Profits of ſuch Lands ſhall be applicable for the Benefit of the Poor, and out of any Church Rate, in caſe the Rents and Profits ſhall be applicable to the

Repairs of any Church or Chapel, or otherwiſe out of ſuch Pariſh Rate as the Circumſtance of the particular Caſe ſhall require: Provided always, that no ſuch Rate ſhall be ſo applied without Approbation of Two Juſtices of the Peace of the County, Riding, Diviſion, or Place, certified in Writing to the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, upon Proof before ſuch Juſtices on Oath or Affirmation, of Notice having been given during Divine Service, on Two Sundays at the leaſt, in the Church or Chapel belonging to ſuch Pariſh or Place, or where there ſhall be no Church or Chapel, then in the Church or Chapel of ſome Pariſh adjoining thereto, of an Intention to make ſuch Application, and of the Time and Place of applying for the Approbation of ſuch Juſtices.

Truſt Property ſo the Benefit of any Place may be applied in the Redemption of the Land Tax on Lands ſettled for the Benefit of ſuch Place, which ſhall be charged with an Annuity equal to the Truſt Property ſo applied.

XLVII. And be it further enacted, That where under any Act of Parliament, or any Deed or Will, or under any Decree of any Court, any Truſt Property ſhall be applicable to any charitable Purpoſes for the Benefit of any Pariſh or Place, it ſhall and may be lawful 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, for the Benefit of ſuch Pariſh or Place, and by Deed 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, inrolled in ſuch Manner as is herein directed with reſpect to Deeds 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 of ſuch Juſtices, certified in ſuch Manner, and with ſuch Proof of Notice as is hereby directed, in caſe of the Application of the Poors Rates or Church Rates for the Redemption of Land Tax.

Such Application and Charge of Annuity to be with the Approbation of the Juſtices.

Donations to Charitable Inſtitutions may be applied in Redemption of Land Tax.

XLVIII. And be it further enacted, That it ſhall be lawful for the Governors and Directors of Hoſpitals, and other charitable Inſtitutions, to apply any Legacies or voluntary Donations bequeathed or given to or for the Benefit of ſuch Hoſpitals and charitable Inſtitutions, and which ſhall not have been directed by the Perſon or Perſons bequeathing or giving the ſame to be applied in any particular Manner, for or towards the Redemption of the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, and Hereditaments belonging to ſuch Hoſpitals or charitable Inſtitutions.

Canal Companies, &c. may redeem their Land Tax by Calls, or any other Means of raiſing Money authorized by the reſpective Acts.

XLIX. And be it further enacted, That it ſhall be lawful for any Company or Companies of Proprietors of Canals, or other Navigations or Works of publick Utility, hereby empowered to contract for the Redemption of the Land Tax charged on the Tolls and other Profits ariſing therefrom, as well as on the Meſſuages, Lands, Tenements, and Hereditaments belonging thereto, to raiſe ſuch Sum or Sums of Money as ſhall be neceſſary for the Redemption of ſuch Land Tax, either by Calls on the reſpective Proprietors, or by Mortgage, or by all and every or any of the

Ways and Means, whereby they 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.

Money may be given by Will or otherwiſe for redeeming the Land Tax on Lands ſettled to Charitable Uſes.

L. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons, by Will or otherwiſe, or any Bodies Politick or Corporate, or Companies, to give any Sum or Sums of Money for the Purpoſe of applying the ſame in the Redemption of the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſettled to any charitable Uſes, which Sum or Sums may and ſhall be ſo applied accordingly; any Statute of Mortmain, or other Statute or Law to the contrary notwithſtanding.

For the Purpoſe of redeeming the Land Tax on Lands belonging to Perſons (other than Corporations, Feoffees, or Truſtees,) the Perſons in Poſſeſſion, but who ſhall not have the abſolute Eſtate, &c. (except Tenants at Rack Rent, &c.) may ſell Part of Lands, Heriots, &c. for Redemption of the Land Tax, and alſo Rent reſerved out of Lands granted for beneficial Leaſes, or by Copies of Court Roll, &c. or may mortgage the Lands, or grant any Rent Charge to the Amount of the Land Tax.

LI. And be it further enacted, That for the Purpoſe of redeeming any Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, belonging to any Perſon or Perſons (not being reſpectively Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes), whether ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be reſpectively ſituate in the ſame or in any other Diviſion or Place in the ſame County, Riding, Shire, or Stewartry, or in any other County, Riding, Shire, or Stewartry, and whether ſuch Land Tax ſhall have been or ſhall be contracted for either before or on the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and two, by virtue of the ſaid recited Acts, or any of them, or at any Time thereafter, by virtue of this Act, it ſhall be lawful for all and every ſuch Perſon and Perſons who are, is, or ſhall for the Time being be ſeiſed or poſſeſſed, or entitled beneficially in Poſſeſſion to the Rents and Profits of, but who ſhall not have the abſolute Eſtate or Intereſt in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, or any Heriots, Services, Emoluments, or Advantages, iſſuing or payable from or in reſpect of any Freehold or Copyhold or Cuſtomary Meſſuages, Lands, Tenements, or Hereditaments, or incident thereto, or accruing therefrom (other than and except Tenants at Rack Rent for any Terms of Years, or from Year to Year, or at Will, and Tenants holding under the Crown any Lands or Tenements within the Survey and Receipt of the Exchequer or the Duchy of *Lancaſter*, or under the Duke of *Cornwall*, any Lands or Tenements belonging to and Parcel of the Duchy of *Cornwall*) but nevertheleſs under the Reſtrictions and Regulations herein-after mentioned, abſolutely to ſell and diſpoſe of, by publick Sale or private Contract, and, by Deed indented and inrolled or regiſtered in the Manner preſcribed by this Act, to convey (either at one Time for the Purpoſe of making good the Whole of the Conſideration for the Redemption of any ſuch Land Tax, or at various Times for the Purpoſe of making good the reſpective Inſtalments thereof, as the ſame ſhall reſpectively become due, or any Number of Inſtalments at once, as ſhall be moſt expedient) any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or any ſuch Heriots, Services, Emoluments, or Advantages, whereof ſuch Perſon or Perſons ſhall be in the actual Poſſeſſion, or entitled beneficially to the Rents and Profits, as ſhall be eligible and neceſſary, whether of Freehold or of Copyhold or Cuſtomary Tenure, or holden for any Term or Terms of Years (other than for any Term or Terms of Years at a Rack Rent) and whether the

Manors, Meſſuages, Lands, Tenements, or Hereditaments, Heriots, Services, Emoluments, or Advantages ſo ſold ſhall be charged or not charged with, or ſhall be exempt from the Payment of Land Tax, and if the ſame ſhall be charged with any Land Tax, then freed and diſcharged from ſuch Land Tax; and it ſhall alſo be lawful for all and every ſuch Perſons and Perſon who are or is, or ſhall for the Time being be in the actual Receipt or Perception of, and beneficially entitled to the Rents and Services reſerved or due and payable in reſpect and out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments which ſhall have been or ſhall be granted by him, her, or them, or any former Owner or Owners thereof, for any beneficial Leaſe or Leaſes, or by any Copy or Copies of Court Roll, or demiſed according to the Cuſtom of any Manor for Life or Lives, or Years abſolute, or Years determinable on any Life or Lives, abſolutely to ſell and diſpoſe of, by publick Sale or private Contract, and in like Manner to convey (either at one Time or at various Times as aforeſaid) the Fee Simple and Inheritance of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments which ſhall have been or ſhall be ſo granted or demiſed 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, and alſo the Rents and Services, and other Profits reſerved or payable upon or in reſpect of ſuch Leaſehold or Copyhold Tenements or Hereditaments, ſubject to the ſubſiſting Intereſts of the reſpective Leſſees, Copyholders, or other Cuſtomary Tenants, whether ſuch laſt-mentioned Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be charged or not charged with, or ſhall be exempt from the Payment of Land Tax, or whether the Land Tax charged thereon ſhall have been redeemed by the reſpective Leſſees or Copyholders, or Cuſtomary Tenants thereof, or not, and if the ſame ſhall be charged with any Tax, then freed and diſcharged from ſuch Land Tax; and it ſhall be lawful for all and every ſuch Perſons and Perſon, by Deed indented, and alſo inrolled or regiſtered as herein is directed, and under the Reſtrictions and Regulations herein-after mentioned, to convey or demiſe any of ſuch Freehold, Copyhold, or Leaſehold Manors, Meſſuages, Lands, Tenements, or Hereditaments whereof they ſhall be in the actual Poſſeſſion, or beneficially entitled to the Rents and Profits as aforeſaid, freed and diſcharged from Land Tax, in caſe any Land Tax ſhall be charged thereon, to any Perſon or Perſons by way of Mortgage, either in Fee Simple or for any Term or Terms of Years (where the ſame ſhall not be of Copyhold or Cuſtomary Tenure) for ſecuring ſuch Sum or Sums of Money as ſhall be ſufficient to redeem the Land Tax which hath been or ſhall be ſo contracted for by ſuch Perſon or Perſons as aforeſaid, or to grant any Rent Charge to be iſſuing out of and chargeable upon any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments as aforeſaid, not exceeding the Amount of the Land Tax ſo contracted for as aforeſaid: Provided always, that no Sale, Mortgage, or Grant of or out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be made by any ſuch Perſon or Perſons by virtue of this Act, other than for the Purpoſe of Redeeming Land Tax charged thereon (in Caſes where the ſame ſhall be charged with any Land Tax) and alſo on other Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſtand limited or ſettled, and ſubject to or for the ſame Uſes, Truſts, Intents, or Purpoſes, or in the ſame Order or Courſe of Limitation as the Manors, Meſſuages, Lands,

No Sale, &c. of Lands under this Act ſhall be made, but for redeeming the Land Tax thereon, or on other Lands ſettled to the ſame Uſes.

Lands, Tenements or Hereditaments which ſhall be ſo ſold, mortgaged, or charged as aforeſaid, ſave and except as to ſuch Variations as may neceſſarily be occaſioned by the Difference in the Nature of the Tenure of Freehold and Copyhold Eſtates.

Perſons ſeized in Fee Tail of Lands may convey ſuch Parts as may be neceſſary for redeeming the Land Tax thereon, by Deed inrolled.

LII. And be it further enacted, That it ſhall be lawful for any Perſon who ſhall be ſeiſed in Fee Tail of any Manors, Meſſuages, Lands, Tenements, or Hereditaments in *England*, to convey ſuch Part or Parts thereof as ſhall be deemed eligible and neceſſary to be ſold for the Purpoſe of redeeming the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, by Deed indented, and inrolled or regiſtered in the Manner preſcribed by this Act; and every ſuch Deed ſo inrolled or regiſtered as aforeſaid, ſhall as effectually and abſolutely bar all Eſtates Tail and other Eſtates in Poſſeſſion, Reverſion, Remainder, or Expectancy in the Hereditaments ſo conveyed, as if ſuch Tenant in Tail had levied a Fine or ſuffered a Common Recovery thereof in due Form of Law.

Committees, Guardians, &c. may ſell, &c. Lands belonging to incapacitated Perſons, for redeeming the Land Tax.

LIII. Provided always, and be it further enacted, That for the Purpoſes aforeſaid, it ſhall be lawful for all Committees and Curators of Lunatics or Idiots, and Guardians or Tutors of Infants, and all Executors and Adminiſtrators, Curators, or Truſtees whatſoever, ſeiſed or poſſeſſed of any Manors, Meſſuages, Lands, Tenements, or Hereditaments in Truſt, and having Authority to act for Infants, Minors, Iſſue unborn, Femes Covert, or other Perſons incapable by Law or Deed to act for themſelves, on the Behalf of ſuch incapacitated Perſons reſpectively, and under the Reſtrictions and Regulations herein contained, to ſell, or mortgage and convey, or grant any Rent Charge out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to, or limited or ſettled to the Uſe or for the Benefit of any ſuch Lunatics or Idiots, Infants, Minors, Iſſue unborn, Femes Covert, or other incapacitated Perſons, which ſuch Lunatics or Idiots, Infants or Minors, Iſſue unborn (if *in eſſe*), Femes Covert, or other incapacitated Perſons, could or might have ſold, mortgaged, or charged with any Rent Charge for the Purpoſe of redeeming any Land Tax in reſpect of their Eſtate or Intereſt therein, either by virtue of this Act or otherwiſe, if they reſpectively had not been under any ſuch Incapacity as aforeſaid, and in the ſame Manner in all Reſpects as they reſpectively could or might have ſold, or mortgaged and conveyed, or charged the ſame.

Sales, Mortgages, or Grants, in relation to Eſtates in *England* (except by Corporations, &c.) ſhall be made under the Authority of the Commiſſioners acting for the Place in which the Lands ſhall be ſituate.

LIV. And be it further enacted, That all Sales, Mortgages, or Grants in relation to Eſtates in *England*, which ſhall be made by virtue of this Act by any Perſon or Perſons (other than Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, and other than ſuch Perſon or Perſons holding under any Grant from the Crown, or any Act of Parliament, as herein-after mentioned) ſhall be made under the Authority, and with the Conſent and Approbation of the Commiſſioners for the Time being acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, for the County, Riding, or Place, in which the Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſo ſold, mortgaged, or charged, ſhall be ſituate; and no ſuch Sale, Mortgage, or Grant ſhall be valid or effectual, unleſs Two at leaſt of ſuch Commiſſioners ſhall certify their Conſent thereto, and Approbation thereof, by ſigning and ſealing the Deed of Sale, Mortgage, or Grant, as Parties thereto.

No Land ſhall be ſold, &c. under ſuch Authority, unleſs a Month's previous Notice be given to the Commiſſioners, and a Schedule produced containing certain Particulars.

LV. Provided always, and be it further enacted, That no Manors, Meſſuages, Lands, Tenements, or Hereditaments in *England*, ſhall be ſo ſold or mortgaged, nor any Rent Charge granted thereout by virtue of this Act, by any Perſon or Perſons, under the Authority of the ſaid laſt-mentioned Commiſſioners, without One Calendar Month's previous Notice in Writing given to the ſaid Commiſſioners, by the Perſon or Perſons deſirous of making ſuch Sale, Mortgage, or Grant, nor unleſs ſuch Perſon or Perſons ſhall, previouſly to ſuch Sale, Mortgage, or Grant, produce to the ſaid Commiſſioners a Schedule in Writing, declaring the Quantity or Duration of his, her, or their Eſtate or Intereſt in the Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon the Land Tax propoſed to be redeemed ſhall be charged, and (if the ſame ſhall not be an Eſtate of Inheritance) then the Name or Names of the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons next entitled to any beneficial Intereſt in ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, expectant on the Determination of the immediate Eſtate or Intereſt therein; and if ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be ſubject to any Mortgage, Charge, Lien, or Incumbrance, then the Name or Names of the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons having ſuch Mortgage, Charge, Lien, or Incumbrance, and the Amount thereof, and (if more than one) the Priorities of the reſpective Incumbrances.

Where Lands are ſituate in different Counties, Certificates of former Sales ſhall be produced to the Commiſſioners in the County where the ſubſequent Sales are made, who may examine the Parties on Oath reſpecting ſuch former Sales.

LVI. Provided alſo, and be it further enacted, That if any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſold at various Times, ſhall be ſituate in different Counties, then and in ſuch Caſe the Perſon or Perſons 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 ſaid laſt-mentioned Commiſſioners a Certificate, under the Hands and Seals of the Commiſſioners for ſuch other County or Counties, of the 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 ſaid Commiſſioners for ſuch other County or Counties are hereby authorized and required to grant ſuch Certificate to the Perſon or Perſons applying for the ſame; and ſuch Commiſſioners under whoſe Authority ſuch ſubſequent Sale is propoſed to be made, are hereby authorized and empowered to examine upon Oath or Affirmation, in the Manner directed by this 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 herein preſcribed.

Act not to enable Tenants for Lives, &c. to ſell any Part of Tenements demiſed, without the Conſent of the Perſons entitled to the Eſtate in Reverſion.

LVII. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to extend to enable any Tenant for Lives, or for Years determinable on Lives, or for Years abſolute, though not at Rack Rent, to ſell any Part of the Tenement demiſed, in caſe of a Demiſe, for which any Fine or Premium was paid, without the Conſent of the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons entitled to the immediate Eſtate in Reverſion upon ſuch Demiſe.

Where Truſts, &c. equally affect Lands, Part whereof ſhall be propoſed to be ſold for redeeming the Land Tax thereon, the Court of Chancery in *England* and of Seſſion in *Scotland* may order ſuch Part to be conveyed to the Purchaſer diſcharged from Incumbrances affecting the Whole of the Lands.

LVIII. And be it further enacted, That where any Truſts, Mortgages, Charges, Liens, or Incumbrances ſhall equally affect or be a Charge upon divers Manors, Meſſuages, Lands, Tenements, or other Hereditaments, Part whereof ſhall be propoſed to be ſold for the Purpoſe of redeeming the Land Tax chargeable on the Manors, Meſſuages, Lands, Tenements, or Hereditaments ſo equally ſubject and liable to ſuch Truſts, Mortgages, Liens, or Incumbrances, then and in ſuch Caſe it ſhall be lawful for the *Court of Chancery* in *England*, and the *Court of Seſſion* in *Scotland*, if ſuch Courts reſpectively ſhall be ſatisfied that ſuch of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments as ſhall not be propoſed to be ſold for the Purpoſes aforeſaid, ſhall be a ſufficient Security for the Object of ſuch Truſts, or for the Payment of ſuch Mortgages, Liens, or other Incumbrances, to order and direct that ſuch of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments as ſhall be ſold for the Purpoſes aforeſaid, ſhall be conveyed to the Purchaſer or Purchaſers thereof, freed and diſcharged from ſuch Truſts, Mortgages, Liens, and other Incumbrances as aforeſaid; and ſuch Purchaſer or Purchaſers ſhall, after the Inrolment or Regiſtry of the Conveyance or Conveyances made under ſuch Order or Direction as herein is preſcribed, hold and enjoy the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, purchaſed by him, her, or them, freed and abſolutely diſcharged therefrom: Provided always, that nothing in this Act, or in any ſuch Order or Direction as aforeſaid contained, ſhall extend, or be conſtrued to extend, to diſcharge the Manors, Meſſuages, Lands, Tenements, or Hereditaments which ſhall be ſold for the Purpoſes aforeſaid, from any Truſts, Mortgages, Liens, or Incumbrances which ſhall not equally affect or be a Charge upon the Whole of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax of which ſhall be redeemed by the Monies ariſing from the Sale of a Part thereof; but all ſuch laſt-mentioned Truſts, Mortgages, Liens, and other Incumbrances, ſhall remain and continue chargeable upon the Manors and other Hereditaments, which ſhall be ſold, in the ſame Manner as if this Act had not been paſſed; and the Monies to ariſe from ſuch Sales, and the Surplus thereof (if any) ſhall, under the Directions of the ſaid Courts reſpectively, be applied in the ſame Manner as herein is directed in other Caſes of Sales of Eſtates for the Purpoſe of redeeming Land Tax.

When ſuch Sale ſhall be by Auction, the Commiſſioners ſhall cauſe Ten Days previous Notice to be given, and when, by Private Contract they ſhall not certify their Conſent without having an Eſtimate of the Value.

LIX. And be it further enacted, That wherever any ſuch Sale as aforeſaid ſhall be by publick Auction, the Commiſſioners under whoſe Authority the ſame ſhall be made, ſhall cauſe Ten Days previous Notice at the leaſt of ſuch intended Sale to be publiſhed in ſome Newſpaper uſually circulated in the County, Riding, Stewartry, or Place wherein ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be ſituate, and wherever any ſuch Sale ſhall be by private Contract, ſuch Commiſſioners ſhall not certify their Conſent thereto or Approbation thereof, without having an Eſtimate in Writing, verified upon Oath or ſolemn Affirmation (which any one of them is hereby empowered to adminiſter) of the value of ſuch Part of the Eſtate as ſhall be propoſed to be ſold, nor without being ſatisfied that the Sale thereof will not materially injure the Reſidue of the Eſtate, and that the Part propoſed to be ſold is proper under all Circumſtances to be ſold for the Purpoſes of this Act.

Perſons (not being Corporations, &c.) ſeized

LX. And be it further enacted, That it ſhall be lawful for any Perſon or Perſons (not being reſpectively Bodies Politick or Corporate, or Companies,

or Feoffees or Truſtees for charitable or other publick Purpoſes, and not holding under any Grant from the Crown, or any Act of Parliament, as herein-after is mentioned), who are or ſhall be ſeiſed of or beneficially entitled to any Manors in *England*, of which any Copyhold or Cuſtomary Eſtates ſhall be holden, with the Approbation of the *Court of Chancery*, to be ſignified by Order upon a Petition to be preferred in a ſummary Way, to enfranchiſe any ſuch Copyhold or Cuſtomary Eſtates.

of Manors in *England*, with the Approbation of the Court of Chancery, may enfranchiſe Copyhold or Cuſtomary Eſtates.

LXI. And be it further enacted, That where any Heir of Entail in Poſſeſſion of an entailed Eſtate in *Scotland*, or his or her Tutor, or Tutors, or where he or ſhe is an Idiot or Lunatick, his or her Curator or Curators, mean to ſell Part of the ſaid Eſtate, to purchaſe the Land Tax of the Eſtate in Terms of this Act, it ſhall be competent and requiſite for him, her, or them, to apply by Petition to the Court of Seſſion, ſtating the Amount of the Land Tax payable out of the ſaid Eſtate, what Part of the Eſtate it is propoſed to ſell, and the Rent or Annual Value of that Part of the Eſtate, and praying the Court upon the Allegations on theſe Points being proved to the Satisfaction of the Court, and it being ſhewn that the Sale of the Part of the Eſtate propoſed to be ſold will not materially injure the Reſidue of the Eſtate remaining unſold, and that the Part ſo propoſed to be ſold is proper (conſidering all Circumſtances) to be ſold for the Purpoſe aforeſaid, to authorize ſuch Sale to proceed in Manner herein-after enacted, and the Judges of the ſaid Court are hereby authorized and required to order ſuch Petitions to be intimated upon the Walls of the outer and inner Houſe of the ſaid Court, in common Form, for Ten ſederunt Days, and alſo to be advertiſed Weekly for Two Weeks ſucceſſively in the *Edinburgh Gazette*, which Intimation and Advertiſement ſhall be a valid and effectual Intimation, Advertiſement, and Service, to all Intents and Purpoſes, as much as if the ſaid Petitions had been perſonally intimated to or ſerved upon all Perſons having or pretending to have any Intereſt with regard to the ſaid Eſtate, as ſubſtitute Heirs of Entail, Creditors on the ſaid Eſtate, or in any other Way or Character whatever; and ſuch Intimation being duly made, the Court ſhall proceed ſummarily in the Matter, and ſhall authorize the Sale of that Part of the Eſtate which the Petitioner or Petitioners are willing to ſell, which the Court thinks ought to be ſold for the Purpoſe above mentioned, and againſt the Sale of which no ſufficient Reaſon is ſtated by any Perſon having Intereſt; and the Extract of the Decree of the Court authorizing the Sale ſhall be ſufficient Authority to the Commiſſioners acting under this Act to carry on the Sale in the Manner herein directed.

Heirs of Entail in Poſſeſſion in *Scotland*, their Tutors, &c. may apply to the Court of Seſſion in Caſes of intended Sales for redeeming the Land Tax; and the Court ſhall proceed ſummarily to authorize ſuch Sale, and the Extract of heir Decree ſhall authorize the Commiſſioners to ſell.

LXII. And be it further enacted, That where any Heir of Entail in Poſſeſſion of an entailed Eſtate in *Scotland*, or his or her Tutor or Tutors, or, where he or ſhe is an Idiot or Lunatick, his or her Curator or Curators, mean to burthen the ſaid Eſtate with a Sum of Money to be borrowed to enable him, her, or them to purchaſe the Land Tax of the ſaid Eſtate, it ſhall be competent and neceſſary for him, her, or them, to apply by Petition to the Court of Seſſion, ſtating the Amount of the Land Tax payable out of the Eſtate, the Sum propoſed to be borrowed, and whether it is propoſed to grant the Heritable Security over the Whole or Part of the Eſtate, and if over Part of the Eſtate, what Part, and praying the Court to authorize him, her, or them, to borrow ſuch Sum as the Court ſhall think proper for the Purpoſes of this Act, and to grant Heritable Security in

In Caſes of borrowing Money by ſuch Heirs in *Scotland*, and granting Heritable Security for the ſame, like Application to be made to, and Proceedings had by the Court of Seſſion.

in common Form for that Sum, over the whole Eſtate or Part thereof, as the Caſe may be; and the Judges of the ſaid Court are hereby authorized and required to order ſuch Petitions to be intimated and advertiſed in the ſame Manner as Petitions praying for Authority under this Act to ſell Part of entailed Eſtates, are by this Act ordered to be intimated and advertiſed, and the Effect of ſuch Intimation and Advertiſement ſhall be the ſame in both Caſes; and ſuch Intimation and Advertiſements being duly made, the Court ſhall proceed ſummarily in the Matter, and ſhall authorize the Petitioner or Petitioners to grant Heritable Security over the Whole of the entailed Eſtate or Part thereof, provided no ſufficient Reaſon is ſtated to the contrary by any Perſon having Intereſt.

The Whole of a Farm, &c. which cannot be eligibly divided, may be ſold to redeem the Land Tax thereon, and on other Eſtates limited to the ſame Uſes, and the Surplus diſpoſed of, under the Direction of the Court of Seſſion.

LXIII. And be it further enacted, That if any Farm, Lands, or Tenements uſually poſſeſſed together, ſhall be propoſed to be ſold under the Proviſions of this Act, which ſhall be more than ſufficient for that Purpoſe, and it ſhall appear to the Court of Seſſion, either from the detached Situation of ſuch Farm, Lands, or Tenements, or from any other Circumſtances, that ſuch Farm, Lands, or Tenements cannot be divided, in order that an adequate Part thereof may be ſold without Loſs to the Parties intereſted, or that the Sale of the Whole of ſuch Farm, Lands, or Tenements, would be more eligible and advantageous to the ſaid entailed Eſtate, and to the ſucceſſive ſubſtitute Heirs of Entail in their Order, it ſhall be competent and lawful for the ſaid Court of Seſſion, in like Manner as it is authorized to proceed in other Caſes by this Act (due Notice having been given to the next Subſtitute Heir of Entail being of lawful Age, and reſident within *Great Britain*, of ſuch Propoſal to ſell and diſpoſe of ſuch Farm, Lands, or Tenements) to direct and authorize the Sale of the Whole of ſuch Farm, Lands, or Tenements; 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, with the Intereſts and Annual Produce thereof, be applied and diſpoſed of, under the Direction and with the Approbation of the ſaid Court, in the ſame Manner as herein is directed with reſpect to the eventual Surplus ariſing from Sales, when no more has been expoſed to Sale than is judged adequate for the Redemption of ſuch Land Tax.

Expences incurred in purchaſing the Land Tax on ſuch entailed Eſtates, may be defrayed out of the Price of the Land ſold, or charged upon the Eſtate, being previouſly aſcertained by the Court of Seſſion.

LXIV. Provided always, and be it further enacted, that all Expences incurred by Heirs of Entail, or others entitled as aforeſaid to purchaſe the Land Tax affecting the entailed Eſtate in *Scotland*, either in ſelling Part of the ſaid Eſtate, or borrowing Money on Heritable Security, or purchaſing out of their own proper Means the Land Tax affecting the entailed Eſtate, ſhall be defrayed out of the Price of the Land ſo ſold, or ſhall be included in the Heritable or other proper Security, and may be made Part of the Charge upon the entailed Eſtate: Provided always, that the Amount of theſe Expences ſhall be previouſly aſcertained by the Court of Seſſion, by Decree to be obtained on a ſummary Application to that Purpoſe.

Such Sales ſhall be by publick Auction; previous to which the Court ſhall cauſe Articles to be drawn up, binding the Purchaſer to

LXV. Provided alſo, and be it further enacted, That where any ſuch Sale ſhall be authorized by the Court of Seſſion, the ſame ſhall be carried on by publick Auction, at ſuch Time and on ſuch Notices as the ſaid Court ſhall from Time to Time direct; and further, that previous to any Sale to be made in the Terms and by virtue of the Powers required and given by this Act, the Court of Seſſion ſhall cauſe Articles of Sale to be drawn

up in the usual Forms required by the Law of *Scotland* for making such Sale effectual, and whereby the Purchaser shall be taken bound to pay the Price to a Trustee to be named by the Person or Persons in whose Name or for whose Behoof the said Sale or Sales is or are carried on, and which Trustee shall be approved of by the said Court, and shall find Security to their Satisfaction that the Sum or Sums of Money so to be paid to him by the said Purchaser or Purchasers shall be duly and faithfully applied in the Manner and for the Purposes herein enjoined and directed; and further, that the said Trustee, upon Receipt of the said Price or Prices, shall be forthwith bound to pay the said Money into the Bank of *England*, to be there placed to the Account of the Commissioners for the Reduction of the National Debt, to be by them applied in the Manner and for the Purposes directed and specified by this Act, and the Receipt of the Cashier or Cashiers of the Bank shall be a full and sufficient Discharge to the said Trustee, and to the said Purchaser or Purchasers, for the Sum or Sums of Money so agreed to be paid by him, her, or them in Manner aforesaid, and which Purchaser or Purchasers, upon Payment of the Sum or Sums by the said Trustee into the Bank of *England* as aforesaid, shall be entitled to demand and obtain from the said Heir of Entail, or other Person or Persons in whose Name, or at whose Instance, or for whose Behoof the said Sale or Sales is or are carried on, such Disposition, Conveyance, or other Title to the Subjects so sold, containing all usual and necessary Clauses for rendering complete the Right to the same in favour of the said Purchaser or Purchasers, under the Direction of the said Court.

pay the Price to a Trustee, to be paid into the Bank of *England*, upon which the Purchaser shall be entitled to a Conveyance.

LXVI. And be it further enacted, That where any Part of an entailed Estate in *Scotland* is sold for the Purposes of this Act, in the Manner herein-before directed, and where any Heritable Security is granted upon an entailed Estate, also in the Manner herein-before directed, such Sale and Heritable Security shall be as valid and effectual, to all Intents and Purposes, as if the Estate, Part of which is so sold, or upon which the Heritable Security is granted, had been held by the Seller and Granter of the Heritable Security in Fee Simple, unfettered by any Entail; and the Person to whom such Heritable Security is granted, his Heirs, Executors, and Assignees, shall have and be entitled to use all the Powers, Remedies, and Means known in Law, to recover either the Interest due upon the Money lent, or the Principal Sum: Provided always, that it shall not be competent to adjudge all or any Part of the entailed Estate, either for the Interest or Principal Sum of the Money so lent.

Where Part of an entailed Estate is sold, and where heritable Security is granted in *Scotland*, it shall be as valid as if the Estate had been unentailed; but the Estate shall not be adjudged for the Interest or Principal of the Money lent.

LXVII. And be it further enacted, That for the Purpose of raising Money to redeem the Land Tax charged on any Manors, Messuages, Lands, Tenements, or Hereditaments, subject to any Restriction in the Power of the Person or Persons entitled beneficially to the Rents and Profits thereof, to cut down Timber standing thereon, it shall be lawful for such Person or Persons, with the Approbation of the Court of Chancery in relation to Estates in *England*, and of the Court of Session in relation to Estates in *Scotland*, to cut down such Quantity of Timber as the said Courts respectively shall, upon Application made by Petition in a summary Way, direct, and to apply the Produce thereof, and the Surplus of such Produce (if any) under the Direction of such Courts respectively, in the same Manner as herein-after

Timber may be cut down, with the Approbation of the Court of Chancery, &c. and the Produce applied in the Redemption of the Land Tax, as in Cases of real Estate, and the Land Tax shall merge in the Lands, unless otherwise ordered by the Courts.

is directed with respect to Monies produced by Sale of Estates for the Redemption of Land Tax; and the Land Tax which shall be so redeemed by the Monies arising from the Sale of any such Timber shall, when all the Instalments to be transferred or paid upon the Contract for the Redemption thereof shall be completed, sink and become merged in the Manors, Messuages, Lands, Tenements, or Hereditaments whereon the same was charged, for the Benefit of the Person or Persons for the Time being beneficially entitled thereto, unless such Courts respectively shall make any Order or Direction respecting the Manner in which the Income to be derived from the Redemption of any such Land Tax ought to be and shall be applied, during so long Time as the Manors, Messuages, Lands, Tenements, or Hereditaments, on which such Timber shall have been growing, shall be in the Possession of any Person or Persons having a limited Interest or limited Interests therein, which Order and Direction such Courts respectively are hereby authorized and empowered to make, having Regard to the State and Condition of the Timber, and to the Rights of all Persons interested in such Manors, Messuages, Lands, Tenements, and Hereditaments respectively: Provided also, that it shall be lawful for such Courts respectively to order and direct that the Costs and Expences incurred in the surveying, valuing, and felling such Timber, or otherwise on Account of the Sale thereof, shall be paid and satisfied out of the Purchase Monies for the same.

Where the Consideration for any Sale, Mortgage, or Grant, (other than by Corporations, &c.) shall not exceed 1000 l. the Deed of Sale, &c. shall not be liable to Stamp Duty.

LXVIII. And be it further enacted, That where the Monies to be paid as the Consideration for any Sale, Mortgage, or Grant to be made by virtue of this Act by any Person or Persons (other than Bodies Politick or Corporate, or Companies, or Feoffees or Trustees for charitable or other publick Purposes) shall not exceed the Sum of One thousand Pounds, the Deed of Sale, Mortgage, or Grant, or the Inrolment thereof, and in Cases of Copyhold or Customary Estates the Deed of Sale, or of Grant, or the Admittance to such Copyhold or Customary Estates, or any Copy of the Entry upon the Court Rolls of such Deed of Sale, or Grant or Admittance, shall not be liable to any Stamp Duty whatever; and every Deed of Sale, or Mortgage, and every Surrender, Grant, and Admittance of or to any Messuages, Lands, Tenements, or Hereditaments, which shall have been sold by virtue of the said recited Acts, for a Consideration not exceeding One thousand Pounds, and all Copies of the Entry upon the Court Rolls of any such Surrenders, Grants, or Admittances, shall be valid and effectual in the Law to all Intents and Purposes whatever, although no Stamp Duty shall have been paid for the same, and all Persons whomsoever shall be and are hereby indemnified and saved harmless from and against any Penalties or Forfeitures which may have been incurred by reason of any such Surrenders, Grants, or Admittances, or any Copies thereof as aforesaid, having been so made and granted, without any Stamp Duty having been demanded or received for the same.

For the Purpose of redeeming the Land Tax, Corporations, or Trustees for publick Purposes, may sell Part of the Lands charged, or may mortgage the

LXIX. And be it further enacted, That for the Purpose of redeeming any Land Tax charged on any Manors, Messuages, Lands, Tenements, or Hereditaments, belonging to any Bodies Politick or Corporate, or Companies, or any Feoffees or Trustees for charitable or other publick Purposes (whether such Manors, Messuages, Lands, Tenements, or Hereditaments shall be respectively situate in the same, or in any other Division or Place in the same County, Riding, Shire, or Stewartry, or in any other County, Riding

Riding, Shire, or Stewartry, and whether such Land Tax shall have been or shall be contracted for either before or on the said Twenty-fourth Day of *June* One thousand eight hundred and two, by virtue of the said recited Acts or any of them, or at any Time thereafter, by Virtue of this Act) it shall be lawful for all such Bodies Politick or Corporate, and Companies, and Feoffees or Trustees for charitable or other publick Purposes (notwithstanding any private Statutes, Bye Laws, Ordinances, or Regulations, restraining them in that Behalf), but nevertheless under the Restrictions and Regulations herein-after mentioned, absolutely to sell and dispose of, by publick Sale or private Contract, and, by Deed indented, and inrolled or registered in the Manner prescribed by this Act, to convey (either at one Time for the Purpose of making good the whole of the Consideration for the Redemption of any such Land Tax, or at various Times, for the Purpose of making good the respective Instalments thereof, as the same shall respectively become due, or any Number of Instalments at once, as shall be most expedient) any such Manors, Messuages, Lands, Tenements, or Hereditaments whereof they shall be in the actual Possession, or entitled beneficially to the Rents or Profits, as shall be eligible and necessary (whether of Freehold or Copyhold or Customary Tenure) or holden by them for any Term or Terms of Years (other than for any Term or Terms of Years at a Rack Rent), and whether the Manors, Messuages, Lands, Tenements, or Hereditaments so sold shall be charged or not charged with, or shall be exempt from the Payment of Land Tax, and if the same shall be charged with any Land Tax, then freed and discharged from such Land Tax, or absolutely to sell and dispose of by publick Sale or private Contract, and in like Manner to convey, either at one Time, or at various Times as aforesaid, the Fee Simple and Inheritance of any Manors, Messuages, Lands, Tenements, or Hereditaments, belonging to such Bodies Politick or Corporate, or Companies, or Feoffees or Trustees for charitable or other publick Purposes, which shall have been or shall be granted or demised 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, and also the Rents and Services and other Profits reserved or payable upon or in respect of such Leasehold or Copyhold Tenements or Hereditaments (subject to the subsisting Interests of the respective Lessees, Copyholders, or other Customary Tenants), whether such last-mentioned Manors, Messuages, Lands, Tenements, or Hereditaments shall be charged or not charged with, or shall be exempt from the Payment of Land Tax, and although the Land Tax charged thereon may have been redeemed by the respective Lessees or Copyholders or Customary Tenants thereof, or other Persons having Interest therein, and if the same shall be charged with any Land Tax, then freed and discharged from such Land Tax; and it shall also be lawful for all such Bodies Politick or Corporate, and Companies, and Feoffees or Trustees for charitable or other publick Purposes, for the Purposes aforesaid, by Deed indented, and also inrolled or registered in the Manner herein prescribed, to convey or demise any Part or Parts of such Freehold, or Copyhold or Customary, or Leasehold Manors, Messuages, Lands, Tenements, or Hereditaments herein-before mentioned, and whereof they shall be so in the actual Possession, or beneficially entitled to the Rents and Profits as aforesaid, freed and discharged from Land Tax (in case any Land Tax shall be then

same, or grant any Rent Charge to the Amount of the Land Tax.

charged thereon) to any Perſon or Perſons by way of Mortgage, either in Fee Simple, or for any Term or Terms of Years (where the ſame ſhall not be of Copyhold or Cuſtomary Tenure), for ſecuring ſuch Sum or Sums of Money as ſhall be ſufficient to redeem the Land Tax which hath been or ſhall be ſo contracted for by ſuch Bodies Politick or Corporate, or Companies as aforeſaid; or to grant any Rent Charge, to be iſſuing out of and chargeable upon any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments as aforeſaid, not exceeding the Amount of the Land Tax ſo contracted for as aforeſaid: Provided always, that no Sale, Mortgage, or Grant, of or out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be made by any ſuch Bodies Politick or Corporate, Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, by virtue of this Act, other than for the Purpoſe of redeeming Land Tax charged thereon (in Caſes where the ſame ſhall be charged with any Land Tax), and alſo on any other Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall ſtand limited or ſubject to or for the ſame Uſes, Truſts, Intents, or Purpoſes, or in the ſame Order or Courſe of Limitation as the Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſo ſold, mortgaged, or charged as aforeſaid, ſave and except as to ſuch Variations as may neceſſarily be occaſioned by the Difference in the Nature of the Tenure of Freehold and Copyhold Eſtates.

No Sale, &c. ſhall be made of Lands, but for redeeming the Land Tax thereon, or on other Lands ſettled to the ſame Uſes.

For the Purpoſe of redeeming the Land Tax, Corporations, &c. may enfranchiſe Lands, and ſell Heriots, &c.

LXX. And be it further enacted, That for the Purpoſe of redeeming any ſuch Land Tax as aforeſaid, it ſhall be lawful for all ſuch Bodies Politick and Corporate, and Companies, and Feoffees or Truſtees for charitable or other publick Purpoſes, by Deed indented, and inrolled or regiſtered as aforeſaid, to enfranchiſe any Meſſuages, Lands, Tenements, or Hereditaments, which are or ſhall be holden by Copy of Court Roll or other Cuſtomary Tenure, of any Manor belonging to any ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, whether ſuch Manor be ſubject to any Leaſe or not, and alſo to ſell and diſpoſe of any Heriots or Fee Farm Rents, Chief Rents, or Quit Rents, or other Emoluments or Advantages iſſuing or payable from or in reſpect of any Freehold or Copyhold or Cuſtomary Manors, Meſſuages, Lands, Tenements, or Hereditaments, or incident thereto and accruing therefrom.

Lands held by Grant from the Crown, or under any Act, wherein His Majeſty hath any Eſtate (except within the Survey of the Exchequer, &c.) may be ſold or enfranchiſed for redeeming the Land Tax on Lands limited to the ſame Uſes as thoſe ſold or enfranchiſed.

LXXI. And be it further enacted, That where any Perſon or Perſons holding under any Grant from the Crown, or under any Act of Parliament any Manors, Meſſuages, Lands, Tenements, or Hereditaments wherein His Majeſty, His Heirs or Succeſſors, hath or ſhall have any Eſtate, Right, or Intereſt, in Remainder, Reverſion, or Expectancy, (other than Perſons holding under the Crown, any Manors, Meſſuages, Lands, Tenements, or Hereditaments, within the Survey and Receipt of the Exchequer, or the Duchy of *Lancaſter*, or holding under the Duke of *Cornwall*, any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to and Parcel of the Duchy of *Cornwall*, by virtue of any Demiſe or Grant by Copy of Court Roll or otherwiſe, for Life or Lives, or for Years determinable on any Life or Lives, or for any Term of Years abſolute, or from Year to Year, or during Pleaſure), have contracted or ſhall hereafter contract for the Redemption of the Land Tax charged on any of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments,

reditaments, it ſhall be lawful for ſuch Perſon or Perſons (being in the actual Poſſeſſion, or entitled beneficially to the Rents and Profits of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments), for the Purpoſe of raiſing Money to complete the Redemption of the Land Tax ſo contracted for (but nevertheleſs under the Reſtrictions and Regulations herein-after mentioned), to ſell and diſpoſe of by publick Sale or private Contract, and by Deed indented, and inrolled or regiſtered, as herein is preſcribed, to convey either at one Time or at various Times, as hereinbefore is mentioned, any of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, whether the ſame ſhall be charged or not charged with Land Tax, and if charged with any Land Tax, then freed and diſcharged from ſuch Land Tax; and it ſhall alſo be lawful for ſuch Perſon or Perſons, for ſuch Purpoſe, and under ſuch Reſtrictions and Regulations as aforeſaid, to enfranchiſe any Meſſuages, Lands, Tenements, or Hereditaments which are or ſhall be holden by Copy of Court Roll or other Cuſtomary Tenure, of any ſuch Manors ſo holden by ſuch Perſon or Perſons as aforeſaid, and alſo to ſell and diſpoſe of any Heriots, Fee Farm Rents, Chief Rents, or Quit Rents, or other Emoluments or Advantages iſſuing or payable from or in reſpect of any Manors, Lands, Tenements, or Hereditaments, or incident thereto or ariſing therefrom, any Thing herein contained to the contrary thereof notwithſtanding: Provided always, that the Manors, Meſſuages, Lands, Tenements, or Hereditaments of which the Land Tax ſhall be ſo redeemed, ſhall ſtand and be limited to and for the ſame Uſes, Truſts, Intents, and Purpoſes, as the Manors, Meſſuages, Lands, Tenements, or Hereditaments, Heriots, Rents, Emoluments, or Advantages which ſhall be ſold, or the Manors, of which any ſuch Copyhold or Cuſtomary Eſtates ſhall be enfranciſed, ſtood and were limited at the Time of ſuch Sale or Enfranchiſement.

His Majeſty may appoint any Members of the Privy Council to be Commiſſioners for regulating Sales by Corporations, Companies, or Truſtees for publick Purpoſes, or wherein His Majeſty may have any Intereſt, two of whom may act.

LXXII. And be it further enacted, That it ſhall be lawful for His Majeſty, His Heirs and Succeſſors, from Time to Time, by Letters Patent under the Great Seal of *Great Britain*, to nominate and appoint any Perſon or Perſons being a Member or Members of His Majeſty's Moſt Honourable Privy Council, to be Commiſſioner or Commiſſioners for the Purpoſes of regulating, directing, approving, and confirming all ſuch Sales, and Contracts for Sales, Enfranchiſements, Mortgages, and Grants of Rent Charges, which ſhall be made by any ſuch Bodies Politick or Corporate, or Companies, or any ſuch Feoffees or Truſtees for charitable or other publick Purpoſes, of or out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, by virtue of this Act, and alſo for the Purpoſe of regulating, directing, approving and, confirming all ſuch Sales or Enfranchiſements which ſhall be made, or of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, wherein His Majeſty, His Heirs or Succeſſors, have or ſhall have any Eſtate, Right, or Intereſt, in Remainder, Reverſion, or Expectancy, by any ſuch Perſon or Perſons holding under any Grant from the Crown or any Act of Parliament as aforeſaid; and any Two or more of the Commiſſioners already appointed or hereafter to be appointed under the Great Seal for the Purpoſes aforeſaid, may do any Act, Matter, or Thing which by this Act all ſuch Commiſſioners are authorized and empowered to do.

Commissioners Oath.

LXXIII. And be it further enacted, That every such Commissioner hereafter to be appointed as last mentioned, before he shall enter upon the Execution of his Office, shall take an Oath to the Effect following; (that is to say)

'I *A. B.* do swear, That I will faithfully, impartially, and honestly, according to the best of my Skill and Judgement, execute the several Powers and Trusts reposed in me, by an Act of the Forty-second Year of the Reign of His present Majesty King *George* the Third, intituled [*here insert the Title of this Act*] according to the Tenor and Purport of the said Act. So help me God.'

Which Oath shall and may be administered by any One of the Persons already appointed or hereafter to be appointed a Commissioner, to any others or other of them.

If Statements respecting Contracts for such Sales are not satisfactory the Commissioners may require Information on the Subject and receive Depositions made before any Commissioners for receiving Affidavits, &c.

LXXIV. And be it further enacted, That if the Statement made to the said Commissioners for the Time being, acting in the Execution of this Act by virtue of His Majesty's Letters Patent under the Great Seal, by any Bodies Politick or Corporate, or Companies, or any Feoffees or Trustees for charitable or other publick Purposes, or other Person or Persons selling under their Authority or Direction as aforesaid, respecting any such intended Sales, Mortgages, or Grants, or the Value of the Estate or Estates proposed to be sold, shall not be satisfactory to the said Commissioners, it shall be lawful for them to require such Information to be given them respecting any Matters or Things relating to any such Sales, Mortgages, or Grants, as they shall deem necessary, and to receive any Affidavits or Depositions in Writing, upon Oath or Affirmation made before any Commissioners, or Persons who are or shall be authorized to take Affidavits in Causes depending in any of the Courts at *Westminster*, or before any Justice of the Peace, respecting any Matters or Things relating to any such intended Sales, Mortgages, or Grants.

The Commissioners may employ a Secretary and other Officers.

LXXV. And be it further enacted, That the said last mentioned Commissioners shall and may from Time to Time employ a Secretary, and all such other Officers and Persons as may be necessary, and shall and may from Time to Time, at their Discretion, dismiss and discharge any Secretary, or other Officers and Persons already appointed or hereafter to be appointed, and to appoint others in their place.

Sales, &c. by Corporations, &c. shall be made under the Direction of the said Commissioners, two of whom at least shall be Parties to the Sale.

LXXVI. And be it further enacted, That every Sale, Enfranchisement, Mortgage, or Grant of any Rent Charge which shall be made of or out of any Manors, Messuages, Lands, Tenements, or Hereditaments, by virtue of this Act, by any Bodies Politick or Corporate, or Companies, or any Feoffees or Trustees for charitable or other publick Purposes, or by any such Person or Persons holding under any Grant from the Crown, or under any Act of Parliament as aforesaid, shall be so made by, with, and under the Consent, Sanction, Controul, Direction, and Authority of the said last mentioned Commissioners, and no further or other Consent, Authority, Approbation, or Confirmation whatever shall be required to enable any such Sales, Enfranchisements, Mortgages, or Grants as aforesaid: Provided always, that no such Sale, Mortgage, Enfranchisement, or Grant, shall be valid and effectual unless Two at least of the said Com-

Commiſſioners ſhall certify their Conſent thereto and Approbation thereof, by ſigning and ſealing the Deed of Sale, Enfranchiſement, Mortgage or Grant, as Parties thereto.

The Governors of the Charity for the Relief of the Widows and Children of Clergymen, with the Conſent of the ſaid Commiſſioners, may ſell Lands given by Will, for redeeming the Land Tax on other Lands veſted in them.

LXXVII. 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, with the Conſent and under the Direction and Authority of the ſaid laſt mentioned Commiſſioners, to ſell and diſpoſe of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, given to them by any Will, either generally 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 redeeming Land Tax charged on any other Manors, Meſſuages, Lands, Tenements, or Hereditaments veſted in ſuch Governors for the Purpoſes of their Charity.

Where the Land Tax on any Glebe, &c. of any Living belonging to Colleges, &c. ſhall be redeemed, it may be provided for by Sale of any Lands belonging thereto, or Grant of a Rent Charge but ſuch College, &c. ſhall be entitled to a Rent Charge out of the Living, unleſs it be declaredotherwiſe at the Time of Preſentation.

LXXVIII. And be it further enacted, That where the Land Tax charged upon the Glebe Lands, Tythes, 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 *Eton* or *Wincheſter*, or of any Truſtee or Truſtees for any ſuch College, Cathedral Church, Hall, or Houſe of Learning, or in the Patronage of any other Corporation Aggregate, ſhall have been, or ſhall be redeemed by or on the Behalf of any ſuch College, Cathedral Church, Hall, or Houſe of Learning, or by any ſuch Corporation Aggregate, by virtue of any of the Proviſions of the ſaid recited Acts or of this Act, it ſhall be lawful for any ſuch College, Cathedral Church, Hall, or Houſe of Learning, or for any ſuch Truſtee or Truſtees thereof reſpectively as aforeſaid, or for any ſuch Corporation Aggregate, to provide for ſuch Redemption by Sale of any Lands, Tenements, or Hereditaments belonging to ſuch Corporations reſpectively, or by the Grant of any Rent Charge which they could or might reſpectively lawfully make, for the Redemption of any Land Tax charged on the Lands belonging to ſuch Corporations, and the Land Tax ſo redeemed ſhall be forthwith extinguiſhed; but every ſuch College, Cathedral Church, Hall, or Houſe of Learning reſpectively, or ſuch Corporation Aggregate, ſhall nevertheleſs be entitled to an Annual Rent Charge iſſuing out of ſuch Living, equivalent to the Amount of the Land Tax redeemed, 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: Provided always, that ſuch Suſpenſion ſhall be without Prejudice to the Right of the ſaid Body or Bodies reſpectively, to recover ſuch Rent Charge after the next or any future Avoidance: Provided alſo, that any Declaration made by any ſuch Body 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.

LXXXIX. And

Where any Rector shall be entitled to the Patronage of any Vicarage or Perpetual Curacy, and the Land Tax on the Glebe, &c. shall be redeemed by him, he may provide for such Redemption by Sale of Part of the Glebe belonging to the Rectory, but the Incumbent of the Rectory, when not holding the Vicarage, &c. shall be entitled to an Annual Rent Charge out of the Vicarage.

LXXIX. And be it further enacted, That where any Ecclesiastical Rector shall, in Right of his Rectory, be entitled to the Patronage or Donation of or to any Vicarage or Perpetual Curacy, and there shall not be any Glebe Land belonging to such Vicarage or Perpetual Curacy which shall be eligible or proper to be sold for the Purpose of redeeming the Land Tax charged on the Glebe Lands, Tythes, or other Profits thereof, and such Land Tax shall have been or shall be redeemed by such Ecclesiastical Rector, then and in such Case it shall be lawful for such Ecclesiastical Rector, whether he shall be also Incumbent of the Vicarage or Perpetual Curacy, or not, to provide for the Redemption of such Land Tax by Sale of Part of the Glebe Lands belonging to such Rectory, in the same Manner in all Respects as he could or might provide for the Redemption of the Land Tax charged on the Glebe Lands, Tythes, or other Profits thereof, and the Land Tax so redeemed shall be forthwith extinguished; but whenever and so long as such Rectory, and Vicarage or Perpetual Curacy respectively, shall be held by different Incumbents, the Incumbent for the Time being of such Ecclesiastical Rectory shall be entitled to an Annual Rent Charge, issuing out of the Vicarage or Perpetual Curacy, equivalent to the Amount of the Land Tax charged thereon at the Time of such Redemption as aforesaid.

Mines, &c. shall not pass by Conveyance of Land sold; nor Advowsons, &c. though appendant to the Land.

LXXX. Provided always, and be it further enacted, That no Mines or Minerals, or Seams or Veins of Coal, Metals, or other Profits of the like Nature belonging to any Manors, Messuages, Lands, Tenements, or Hereditaments, which shall be sold by any Bishop or other Ecclesiastical Corporation aforesaid, for the Purpose of redeeming any Land Tax, whether the same shall be opened or unopened, nor any Right, Title, or Claim to open or work the same; nor any Advowson or Right of Patronage or Presentation to any Living or Ecclesiastical Benefice, or Right of Nomination to any Perpetual Curacy, shall pass by any Conveyance of such Manors, Messuages, Lands, Tenements, or Hereditaments, either by express or general Words in such Conveyance, although such Advowson, Right of Patronage or Presentation, or Nomination, may be appendant or appurtenant to such Manors, Messuages, Lands, Tenements, or Hereditaments; and such Mines or Minerals, Seams or Veins of Coal, Metal, or other Profits aforesaid, together with all proper and necessary Powers for opening and working the same, and such Advowsons, Rights of Patronage or Presentation, or Nomination, shall be always absolutely excepted and reserved to such Bishops or other Ecclesiastical Corporations aforesaid, as fully and effectually, to all Intents and Purposes, as if the same were in such Conveyance expressly excepted and reserved.

No deed under Authority of the last mentioned Commissioners, shall be liable to Stamp Duty.

LXXXI. And be it further enacted, That no Deed or Instrument whatever whereby any Sale, Enfranchisement, Mortgage, or Grant shall be made of or out of any Manors, Messuages, Lands, Tenements, or Hereditaments, under the Authority of the said last-mentioned Commissioners, by virtue of this Act, shall be liable to any Stamp Duty whatever.

Where any Lands belonging to Corporations, &c. shall be sold, which are subject to any Charge, the said Com-

LXXXII. And be it further enacted, That where any Manors, Messuages, Lands, Tenements, or other Hereditaments, of or belonging to any Bodies Politick or Corporate, or Companies, or Feoffees or Trustees for charitable or other publick Purposes, which shall be sold by virtue of this Act, shall be, either exclusively or in common with other Manors, Messuages, Lands, Tenements, or

Hereditaments, ſubject to or charged with any yearly Sum or Sums, Stipend or Stipends, or other Profit or Emolument, to or for the Uſe of any Rector, Vicar, Curate, or other Perſon or Perſons, it ſhall be lawful for the ſaid laſt mentioned Commiſſioners to direct how and in what Manner and Proportions, and out of what Part or Parts of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, originally liable thereto, ſuch Sum or Sums, Stipend or Stipends, or other Profits or Emoluments as aforeſaid, or any ſpecifick Part or Parts thereof, ſhall reſpectively be paid or borne in future; and in every ſuch Caſe and from thenceforth, the Manors, Meſſuages, Lands, Tenements, or other Hereditaments, or ſuch ſpecifick Part or Parts thereof, by or out of which the ſame ſhall be ſo directed to be paid or borne, ſhall be excluſively ſubject thereto, and to ſuch Powers and Remedies for the Recovery thereof, as the Law has provided for the Recovery of Rent reſerved on Leaſes.

Commiſſioners ſhall direct how the ſame ſhall be paid in future.

LXXXIII. And be it further enacted, That where Part only of divers Manors, Meſſuages, Lands, Tenements, or Hereditaments which may have been uſually demiſed together by any ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, by One Leaſe upon which an entire ancient and accuſtomed Rent or Rents hath or have been reſerved or made payable, ſhall be ſold for any of the Purpoſes of this Act, it ſhall be lawful for the ſaid laſt mentioned Commiſſioners to apportion ſuch ancient Rent or Rents, and to ſettle and adjuſt the Proportion thereof, which ſhall from thenceforth be paid or payable in reſpect of ſuch of the Manors and other Hereditaments comprized in the ſaid Leaſe, which ſhall not be ſold for the Purpoſes aforeſaid, or to ſettle out of what Part or Parts of the Manors, Meſſuages, Lands, Tenements, or Hereditaments liable thereto, the Whole of ſuch Rent or Rents (if the Nature of the Reſervation will not admit of Apportionment) ſhall be reſerved or paid in future; and in all Leaſes which ſhall thereafter be granted of ſuch laſt mentioned Manors and other Hereditaments, the Sum, or other Article or Thing which ſhall have been ſo ſettled and apportioned, ſhall be the Rent to be reſerved thereon; any Law to the contrary notwithſtanding.

Where Part of Lands uſually demiſed together by Corporations, *etc.* upon which an ancient Rent has been reſerved, ſhall be ſold, the ſaid Commiſſioners ſhall ſettle how it ſhall be paid in future.

LXXXIV. And be it further enacted, That where any Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, ſhall enfranchiſe any Copyhold or Cuſtomary Meſſuages, Lands, Tenements, or Hereditaments, which are or ſhall be holden of any Manor belonging to them which ſhall be under Leaſe, it ſhall be lawful for the ſaid laſt mentioned Commiſſioners to ſettle and adjuſt all Queſtions that may ariſe between any ſuch Bodies Politick or Corporate, and Companies, and Feoffees or Truſtees for charitable and other publick Purpoſes, enfranchiſing as laſt-mentioned, and his or their Leſſee or Leſſees, or any *Ceſtuique* Truſt of ſuch Leſſee or Leſſees, touching or concerning any ſuch Enfranchiſement, and to order and direct a Recompence to be reſerved out of the Purchaſe Money to ſuch Leſſee or Leſſees, and ſuch Perſon or Perſons, if any, as ſhall or may be intereſted or entitled as *Ceſtuique* Truſts or otherwiſe under ſuch Leſſee or Leſſees, for any Loſs or Injury that may occur to him, her, or them, by any ſuch Enfranchiſement as aforeſaid.

The Commiſſioners ſhall adjuſt all Queſtions between Corporations, *etc.* and their Leſſees, with reſpect to Enfranchiſement of Lands.

LXXXV. And be it further enacted, That where the Reverſion of any Manors, Meſſuages, Lands, Tenements, or other Hereditaments holden under

Where the Reverſion of Lands holden under any

Corporation, *etc.* by Leaſe or Copy of Court Roll, *etc.* ſhall be purchaſed by the Perſons beneficially entitled to the Profits, who ſhall be bound to renew at their own Charge, the Intereſts under the Leaſe as well as the Reverſion ſhall, under the Directions of the ſaid Commiſſioners be made chargeable with the Money advanced and the Intereſt, but if not ſo bound, the Reverſion only ſhall be chargeable, unleſs the Perſons advancing the Money ſhall be deſirous of the ſubſiſting Leaſe being alſo made chargeable.

under any Body Politick or Corporate, or Company, or any Feoffees or Truſtees for charitable or other publick Purpoſes, by virtue of any Leaſe for One or more Life or Lives, or for Years abſolute or determinable on the dropping of One or more Life or Lives, or by Copy of Court Roll or Cuſtomary Tenure for Life or Lives, ſhall be purchaſed under the Powers of this Act, by or with the proper Monies of the Perſon or Perſons for the Time being beneficially entitled to the Rents and Profits thereof, and where ſuch Leaſe or Leaſes ſhall be ſubject to any Will or Settlement, ſo that ſuch Perſon or Perſons ſhall not, at the Time of purchaſing the ſaid Reverſion thereof, be entitled to the abſolute Intereſt under ſuch Leaſe or Leaſes, and ſuch Perſon or Perſons ſhall be bound by any Covenant, Engagement, or Condition, to renew the Leaſe at the accuſtomed Periods, with his, her, or their own Monies, or with or out of the Rents and Profits of the Eſtate, then and in every ſuch Caſe the immediate Eſtates and Intereſts under ſuch ſubſiſting Leaſe or Leaſes, as well as the Reverſion expectant thereon, ſhall, under the Direction of the ſaid laſt mentioned Commiſſioners, be charged with and made ſubject to the Repayment of the Principal Money advanced for the Purchaſe of ſuch Reverſion, with lawful Intereſt, to or for the Benefit of the Perſon or Perſons advancing the ſame, his, her, or their Executors, Adminiſtrators, or Aſſigns; but if the Perſon or Perſons ſo for the Time being beneficially entitled to the Rents and Profits of the Eſtates comprized in ſuch ſubſiſting Leaſe or Leaſes as aforeſaid, ſhall not be liable to any Covenant, Engagement, or Condition, to renew the Leaſe at the accuſtomed Periods with his or her own Monies, or with or out of the Rents and Profits of the Eſtate, then and in ſuch Caſe the Reverſion only expectant on the ſubſiſting Leaſe or Leaſes, ſhall under ſuch Direction as aforeſaid, be charged and made ſubject, for the Benefit of ſuch Perſon or Perſons, with the Payment of the Principal Money advanced for the Purchaſe thereof, together with lawful Intereſt, to accumulate from the Time of ſuch Purchaſe till the Expiration of the ſubſiſting Leaſe, after deducting out of ſuch Intereſt the annual Rent (if any) which ſhall be payable during the Leaſe, and which ſhall have been purchaſed with the Reverſion, unleſs the Perſon or Perſons advancing ſuch Money ſhall be deſirous that the ſame, together with the Intereſt, may be made a Charge on the ſubſiſting Leaſe or Leaſes, in which Caſe the immediate Eſtates and Intereſts under the ſame, as well as the Reverſion expectant thereon, ſhall be charged and made ſubject to the Payment of ſuch Principal Money and Intereſt, in like Manner as if ſuch Perſon or Perſons had been bound to renew the Leaſe; and ſubject to ſuch Charges ſo to be made reſpectively as aforeſaid, the Fee Simple of ſuch Manors, Meſſuages, Lands, Tenements, or other Hereditaments, ſhall be ſettled, under the like Direction, for the Benefit of the Perſon or Perſons ſo purchaſing the ſame, and of ſuch other Perſons as would have been entitled under ſuch Will or Settlement to the Benefit of any renewed Leaſe or Leaſes for the Time being, and ſo as to be enjoyed by them for ſuch reſpective Eſtates and Intereſts, as conſidering the Alteration of the Tenure, ſhall appear to the ſaid Commiſſioners moſt correſpondent with the Intention of ſuch Will or Settlement: Provided always, that where the immediate Eſtates or Intereſts under any ſuch Leaſe or Leaſes, ſhall be charged with and made ſubject to the Payment of the Principal Money advanced for the Purchaſe of the Reverſion, the Perſons ſucceſſively entitled to the Rents and Profits of the Manors, Meſſuages, Lands, Tenements, and Hereditaments comprized in the ſubſiſting Leaſe or Leaſes reſpectively,

Where the immediate Eſtates under any ſuch Leaſe ſhall be charged with the Payment of the Money advanced for the Reverſion, the Perſons entitled to the Rents ſhall be chargeable

tively, ſhall be made chargeable with the Intereſt accruing 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: Provided alſo, that it ſhall be lawful for the ſaid Commiſſioners to direct an Application to be made to the Court of Chancery in a ſummary Way, for obtaining Direction as to the Mode of ſettling any ſuch Reverſion, or the Equity of Redemption thereof, where the Caſe ſhall appear to them to be attended with Difficulty.

with the Intereſt but not for more than One Year prior to their becoming ſo entitled.

The Commiſſioners may direct an Application to the Chancery in Caſes of Difficulty.

LXXXVI. And be it further enacted, That it ſhall be lawful for any Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, by and under the Direction and Authority of the ſaid laſt mentioned Commiſſioners, to contract and agree with their reſpective Leſſees and Tenants holding under any Demiſe by Copy of Court Roll or otherwiſe, who ſhall, under the Powers contained in the ſaid recited Acts, or any of them, or of this Act, have redeemed the Land Tax charged on the Manors, or other Hereditaments comprized in ſuch Demiſes reſpectively, for an Aſſignment to ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, of the Land Tax which ſhall have been ſo redeemed by their reſpective Leſſees or Tenants; and for the Purpoſe of completing the Purchaſe of ſuch Aſſignment, it ſhall be lawful to carry into Execution all and every or any of the Powers which, under and by virtue of this Act, are or ſhall be veſted in them for raiſing Money by Sale of any Manors or other Hereditaments for the Purpoſe of redeeming any Land Tax in the Firſt Inſtance: Provided always, that if any Monies ſhall be then remaining in the Bank of *England*, or any Stock ſhall be then inveſted in the Names of the Commiſſioners for the Reduction of the National Debt, which ſhall have ariſen from any Sale or Sales before made by any ſuch Body Politick or Corporate, or Company, or Feoffees or Truſtees for charitable or other publick Purpoſes, contracting for the Purchaſe of ſuch Aſſignment, and which ſhall not have been applied to the Redemption of any Land Tax, it ſhall be lawful for the ſaid Commiſſioners under the Great Seal, or any Two or more of them, to order and direct that the Conſideration agreed to be paid or tranſferred for ſuch Purchaſe, ſhall be paid or transferred out of ſuch Monies or Stock reſpectively; and the Governor and Company of the Bank of *England*, and ſuch Commiſſioners for the Reduction of the National Debt reſpectively, are hereby authorized and required, upon a Certificate of ſuch Order, ſigned by any Two or more of the ſaid Commiſſioners under the Great Seal, to pay or transfer to the Perſon or Perſons aſſigning ſuch Land Tax, the Money or Stock ſpecified in ſuch Certificate; and the Receipt or Receipts of ſuch Perſon or Perſons ſhall be a ſufficient Diſcharge for ſuch Money or Stock.

Corporations, *etc.* by Authority of the ſaid Commiſſioners may contract with their Leſſees, *etc.* who have redeemed their Land Tax, for an Aſſignment thereof, and may ſell Lands to raiſe Money for that Purpoſe; and if any Money ſhall be in the Bank or any Stock inveſted in the Names of the Commiſſioners for the Reduction of the National Debt ariſen from Sales made by ſuch Corporations, *etc.* which ſhall not have been applied for Redemption of Land Tax, it may be applied for Purchaſe of ſuch Aſſignment.

LXXXVII. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to any Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, ſhall be ſold to raiſe Money for the Redemption of Land Tax, and it ſhall afterwards appear that the Money ariſing from ſuch Sale or Sales ſhall not be ſufficient to redeem the Whole of the Land Tax charged

Where the Money ariſing from Sale of Lands belonging to any Corporations, *etc.* ſhall be inſufficient to redeem the Whole of the

Land Tax, the Bank may receive Money to make up the Deficiency.

charged on the Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, and ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for Charitable or other publick Purpoſes, ſhall be willing and deſirous to pay into the Bank ſuch further Sum or Sums as may be neceſſary to make up the Whole of the Money requiſite to redeem ſuch Land Tax, then it ſhall be lawful for the Caſhier or Caſhiers of the Bank of *England*, and they are hereby required, to give a Receipt or Receipts for all ſuch Sum or Sums as may be offered to be paid to them, to make up ſuch Deficiencies, and to apply ſuch Monies for the Purpoſe of completing ſuch Redemption.

Land Tax redeemed by Biſhops, *etc.* ſhall be conſidered as an additional yearly Rent on the preſent and future Demiſes.

LXXXVIII. And be it further enacted, That where the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to any Biſhop or other Eccleſiaſtical Corporation, ſhall have been or ſhall be redeemed by ſuch Biſhop or Eccleſiaſtical Corporation, with any Monies which ſhall have been or ſhall be raiſed for that Purpoſe, by virtue of any of the Powers or Proviſions of the ſaid recited Acts or of this Act, ſuch Land Tax ſhall be conſidered as yearly Rent, payable to ſuch Biſhop or other Eccleſiaſtical Corporation, his and their Succeſſors, over and above the reſerved Rent (if any), during the Demiſe exiſting at the Time of ſuch Sale, and ſhall be recovered and paid as ſuch; and the Land Tax ſo redeemed ſhall, in all future Demiſes of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, be added to the ancient and accuſtomed yearly Rent reſerved or made payable during the Terms granted by ſuch Demiſes, and ſhall be reſerved and made payable as ſuch accuſtomed yearly Rent during the Terms to be granted as aforeſaid, and ſhall be recovered and recoverable as ſuch accuſtomed Rent, by the like Remedies as ſuch Biſhops or other Eccleſiaſtical Corporations may uſe for the Recovery of the ancient and accuſtomed Rent reſerved upon ſuch Demiſes; and where ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be demiſed to any Under Leſſee, who ſhall be bound by any Covenant or Agreement to pay the Land Tax charged thereon, then and in ſuch Caſe the Amount of ſuch Land Tax ſhall be conſidered as Rent reſerved or made payable on ſuch laſt mentioned Demiſe; and the ſame Powers ſhall be had, uſed, or enjoyed, for the Recovery thereof, as for the Recovery of ſuch Rent when in Arrear.

Land Tax redeemed by Corporations, *etc.* on Copyhold or Cuſtomary Lands held by Leaſe, ſhall be conſidered as Rent reſerved thereout.

LXXXIX. And be it further enacted, That where any Land Tax chargeable on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which are or ſhall be holden by Copy of Court Roll or other Cuſtomary Tenure, of any Manor or Manors belonging to any Body Politick or Corporate, or Company, or any Feoffees or Truſtees for charitable or other publick Purpoſes as aforeſaid, by virtue of any Leaſe or Leaſes, ſhall have been or ſhall be redeemed by any ſuch Body Politick or Corporate, or Company, or Feoffees or Truſtees for charitable or other publick Purpoſes, under the Powers contained in any of the ſaid recited Acts or this Act, the Amount of the Land Tax ſo redeemed or purchaſed, ſhall be conſidered as Rent reſerved to ſuch Body Politick or Corporate, or Company, or ſuch Feoffees or Truſtees for charitable or other publick Purpoſes as aforeſaid, out of ſuch Copyhold or Cuſtomary Manors, Meſſuages, Lands, Tenements, or Hereditaments, and be payable on the ſame Days as ſuch

Land Tax was payable before the Redemption thereof; and the ſame Powers ſhall be had, uſed, and enjoyed for the Recovery thereof, as for the Recovery of Rent in Arrear.

The Whole of Lands uſually occupied together may be ſold with the Conſent of the Perſons firſt entitled in Remainder, by Authority of the Commiſſioners.

XC. And be it further enacted, That if any Farm and Lands, Tenements, or Hereditaments uſually occupied together, ſhall be propoſed to be ſold under the Proviſions of this Act, which ſhall be more than ſufficient for the Purpoſe of redeeming the Land Tax; and in caſe it ſhall appear, to the Satisfaction of the reſpective Commiſſioners under whoſe Authority ſuch Sale is to be made, that ſuch Farm and Lands, Tenements, or Hereditaments cannot be divided, in order that an adequate Part thereof may be ſold without Loſs to the Parties intereſted, and (in Caſes of Sales by any Perſon or Perſons other than Bodies Politick or Corporate, or Companies, or Feoffees, or Truſtees for charitable or other publick Purpoſes), if 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 of ſuch Farm and Lands, Tenements, or Hereditaments ſo propoſed to be ſold, on the Terms and under the Reſtrictions herein mentioned, it ſhall be lawful in ſuch Caſe for ſuch reſpective Commiſſioners to direct and authorize the Sale of the Whole of ſuch Farm and Lands, Tenements, or Hereditaments, in the Manner directed by this Act.

Where Perſons redeem their Land Tax by any other Means than by Sale, Mortgage, or Grant, and where entitled to demand an Aſſignment of any Land Tax, *etc.* they may raiſe Money in the ſame Way as they could have done in the firſt Inſtance; as alſo to pay off Money borrowed on Mortgage or Grant.

XCI. And be it further enacted, That where any Bodies Politick or Corporate, or Companies, or any Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, ſhall have redeemed or ſhall redeem their, his, or her Land Tax, by or out of their, his, or her own Perſonal Eſtate, or by or out of any Truſt Property applicable to ſuch Redemption, by virtue of the ſaid recited Acts or of this Act, or by any other Means than by Sale, Mortgage, or Grant made or to be made under the Proviſions of the ſaid recited Acts or of this Act, and alſo where any ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, ſhall be entitled, under any of the Proviſions of the ſaid recited Acts, to demand an Aſſignment of any Land Tax upon the Determination of any precedent Eſtate (in Caſes of Contracts already entered into by virtue of the ſaid Acts, wherein an Option ſhall have been declared as therein is mentioned), or ſhall agree under the Proviſions of this Act with the Executors or Adminiſtrators of any Perſon dying before the Transfer or Payment of all the Inſtalments to be transferred or paid upon any Contract entered into by him or her, to take an Aſſignment of ſuch Contract for the Purpoſe of completing the ſame, it ſhall be lawful for all and every ſuch Bodies Politick and Corporate, and Companies, and Feoffees or Truſtees for charitable and other publick Purpoſes, and other Perſon or Perſons, either for the Purpoſe of reimburſing all Stock (in Caſes where the original Conſideration for the Redemption of any ſuch Land Tax ſhall have been in Stock), and for reimburſing all Sums of Money (in Caſes where the original Conſideration for ſuch Redemption ſhall have been in Money), which ſhall reſpectively have been before transferred, laid out, or applied in the Redemption of ſuch Land Tax, or for the Purpoſe of raiſing Money to purchaſe any ſuch Aſſignment of Land Tax, or for the Purpoſe of raiſing Money as well to purchaſe the Aſſignment of any Contract not completed, as to complete the Inſtal-

ments remaining due thereon as aforeſaid, to carry into Execution all and every or any of the Powers by this Act given, in order to raiſe Money by Sale, Mortgage, or Grant, for the Redemption of 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 ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, would have been authorized by this Act to carry into Execution the ſame Powers for the Purpoſe of redeeming any Land Tax in the Firſt Inſtance; and where any ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, ſhall have redeemed or ſhall redeem any ſuch Land Tax, by and out of any Monies which ſhall have ariſen or been produced, or ſhall ariſe and be produced, by any Mortgage or Grant which ſhall have been or ſhall be made by virtue of the ſaid recited Acts or of this Act, it ſhall alſo be lawful, for the Purpoſe of paying off any Sums borrowed on that Account, to carry into Execution all and every or any of the Powers by this Act given, in order to raiſe Money by Sale for the Redemption of 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 ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, would have been authorized by this Act to carry into Execution the ſame Powers for the Purpoſe of redeeming any Land Tax in the Firſt Inſtance.

Where any Allowance ſhall be made out of any Fee Farm or other Rents in reſpect of the Land Tax, they may be ſold, ſubject to ſuch Allowance.

XCII. And be it further enacted, That where any Deduction or Allowance ſhall have been, or ſhall be made or allowed out of any Fee Farm or other Rents or Annuities iſſuing or payable out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, to or for the Benefit of any Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, in reſpect of the Land Tax charged or which ſhall have been charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, it ſhall be lawful for ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons to ſell ſuch Fee Farm or other Rents or Annuities, for the Purpoſes, and according to the Proviſions and under the Reſtrictions of this Act, ſubject to ſuch Deduction or Allowance, and whether the Land Tax charged on the Manors, Meſſuages, Lands, Tenements, or Hereditaments out of which the ſame ſhall be iſſuing or payable, ſhall have been or ſhall be redeemed at the Time of ſuch Sale or not, and although the Purchaſe Monies for the ſame ſhall, in the Judgement of the reſpective Commiſſioners authorizing and approving of or conſenting to ſuch Sale, be ſufficient to redeem ſo much Land Tax only as ſhall be equal to the Amount of the clear Fee Farm or other Rent or Annuity, after making ſuch Deduction or Allowance as aforeſaid; and every ſuch Fee Farm or other Rent or Annuity ſhall thenceforth be freed and exonerated from Land Tax, and all future Aſſeſſments thereof, and alſo from all Deductions or Allowances thereout in reſpect of Land Tax, other than and except ſuch Deduction or Allowance as ſhall have been made or allowed at the Time of ſuch Sale.

XCIII. And be it further enacted, That where the Fee Simple and Inheritance of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, holden under any beneficial Leaſe or Leaſes, or by Copy of Court Roll, as herein-before is mentioned, ſhall be propoſed to be ſold by virtue of this Act, Two Calendar Months Notice of ſuch intended Sale ſhall be given by the Body Politick or Corporate, or Company, or other Perſon or Perſons propoſing to ſell the ſame, 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, or to his, her, or their Committee or Committees in Caſes of Lunacy, or Guardian or Guardians in Caſes of Infancy, or in any other Caſes of Incapacity to the Truſtee or Truſtees, or other Perſon or Perſons having Authority to act for ſuch Perſon or Perſons incapable of acting for themſelves; during which Period of Two Months the Perſon and Perſons ſo beneficially intereſted, or his, her, or their Committee or Committees, Guardian or Guardians, Truſtee or Truſtees, or other Perſon or Perſons, having Authority to act for him, her, or them, on his, her, or their Behalf, ſhall be entitled to contract for the Purchaſe thereof, in Preference to any other Perſon or Perſons; and any One Coparcener, or joint Tenant or Tenant in Common, beneficially intereſted as aforeſaid, ſhall have the like Privilege of Pre-emption, in reſpect of the Whole of the Eſtate comprized in any ſuch Leaſe or Grant, by Copy of Court Roll, on the Refuſal of any other Coparcener, joint Tenant or Tenant in Common, to contract for the Purchaſe of their reſpective Shares; and ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall not be ſold to any other Perſon or Perſons till after the Expiration of ſuch Notice, unleſs the Perſon or Perſons having the Privilege of Pre-emption on Behalf of themſelves or others, ſhall, by Writing under his, her, or their Hand or Hands, waive the ſame, in which Caſe ſuch Fee Simple and Inheritance may be ſold to any other Perſon or Perſons at any Time before the Expiration of ſuch Notice: Provided always, that when any Price ſhall have been offered for the Purchaſe of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, by any Perſon or Perſons having ſuch Privilege of Pre-emption as aforeſaid, which ſhall not be accepted by the Body Politick or Corporate, or Company, or other Perſon or Perſons propoſing to ſell the ſame, ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall not at any Time afterwards be ſold to any other Perſon or Perſons for a leſs Price than the Price ſo offered by the Perſon or Perſons having ſuch Privilege of Pre-emption as aforeſaid, till after the Expiration of Two Calendar Months further Notice given to ſuch laſt mentioned Perſon or Perſons, of the Sale propoſed to be made at ſuch reduced Price (and which further Notice is hereby required to be given in every ſuch Caſe), during which further Period ſuch Perſon or Perſons ſhall have the like Privilege of Pre-emption as aforeſaid, of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, at ſuch reduced Price: Provided alſo, that if ſuch Perſon or Perſons ſhall waive ſuch Privilege of Pre-emption in Manner aforeſaid, ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments may be ſold to any other Perſon or Perſons at ſuch reduced Price, at any Time before the Expiration of ſuch Period: Provided alſo, that every ſuch Notice to any Committee of any Lunatick, or any Guardian of any Infant, or any other Perſon having Authority to act for any incapacitated Perſon, ſhall be as valid and effectual to enable the Sale of ſuch Manors, Meſſuages, Lands,

Two Months Notice of the Intention to ſell any Leaſehold or Copyhold Lands, ſhall be given to the Perſon beneficially intereſted therein, during which Period he ſhall have the Pre-emption, as ſhall One Coparcener, on the Refuſal of the others; and if the Price offered ſhall not be accepted, the Lands ſhall not be ſold at a reduced Price till after Two Months further Notice, unleſs the Privilege of Pre-emption be waived.

Lands, Tenements, or Hereditaments, to any Perſon or Perſons not having any Intereſt in the ſubſiſting Leaſe or Grant thereof, after the Expiration of ſuch Notice (or ſooner in caſe of the Waiver of the Privilege of Pre-emption by any ſuch Committee, Guardian, or other Perſon or Perſons having Authority to act as aforeſaid), as if ſuch Notice or Waiver had been given or made to or by any Perſon or Perſons of Capacity by Law to act for themſelves.

Sale or Mortgage of Copyhold or Cuſtomary Lands not to affect the Right of the Lord of the Manor to Fines, *etc.*

XCIV. And be it further enacted, That no Sale or Mortgage of any Copyhold or Cuſtomary Meſſuages, Lands, Tenements, or Hereditaments, by virtue of this Act, ſhall extend or be conſtrued to extend in anywiſe to prejudice or affect the Right of any Lord or Lords, Lady or Ladies, of any Manor of which the ſame may be holden, to ſuch Fine or Fines as ſhall have been uſual and accuſtomed, and of Right ought to be yielded and paid to ſuch Lord or Lords, Lady or Ladies, upon any Alienation of and Admittance to ſuch Copyhold or Cuſtomary Meſſuages, Lands, Tenements, or Hereditaments, not to authorize any Purchaſer or Mortgagee of any ſuch Copyhold or Cuſtomary Meſſuages, Lands, Tenements, or Hereditaments, to enter and take any Rents or Profits thereof by virtue of this Act, until ſuch Fine or Fines ſhall have been duly paid: Provided always, that upon the Production of the Deed of Sale or Mortgage, and upon the Payment or Tender of ſuch Fine or Fines as aforeſaid, the Lord or Lords, Lady or Ladies, for the Time being, of any ſuch Manor, ſhall, at the next or ſome ſubſequent Court to be holden for ſuch Manor, upon Requeſt of the Purchaſer or Mortgagee of any ſuch Copyhold or Cuſtomary Meſſuages, Lands, Tenements or Hereditaments, not only grant the ſame to him, her, or them, by Copy of Court Roll, for ſuch Eſtate or Intereſt as ſhall be ſold or conveyed, reſerving the uſual and accuſtomed Rents, Cuſtoms, and Services, but ſhall alſo at the ſame Court admit him, her, or them, Tenant or Tenants of the ſame Copyhold or Cuſtomary Lands or Tenements, as other Copyholders of the ſame Manors have been wont to be admitted, and to receive his, her, or their Fealty accordingly.

No more of an Eſtate (except in a certain Caſe) ſhall be ſold, nor more Money raiſed than ſhall appear to the Commiſſioners neceſſary for redeeming the Land Tax, and paying Expences.

XCV. Provided always, and be it further enacted, That no other or greater Quantity of any Eſtate (except in the Caſe herein-before mentioned), ſhall be ſold by virtue of this Act, than what ſhall appear to the reſpective Commiſſioners under whoſe Authority the Sale ſhall be made, eligible and neceſſary to be ſold for the Purpoſes thereof; and no more Money ſhall be raiſed by any ſuch Sale, or by any Mortgage or Grant of any Rent Charge to be made by virtue of the Powers and Proviſions of this Act, than what ſhall appear to ſuch reſpective Commiſſioners ſufficient for the Purpoſe of redeeming the Land Tax propoſed to be redeemed, and alſo for the Purpoſe of paying and ſatisfying the Coſts and Expences which the Bodies Politick or Corporate, or Companies, or Feoffees, or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons making any ſuch Sale, Mortgage, or Grant, ſhall incur on Account thereof; and it ſhall be lawful for the reſpective Commiſſioners under whoſe Authority any ſuch Sale, Mortgage, or Grant ſhall be made, and alſo for any Courts, where the Authority of ſuch Courts is requiſite to ſuch Sale, Mortgage, or Grant, to order and direct that ſuch Coſts and Expences ſhall, in the Firſt Inſtance, be paid and ſatisfied out of the Monies to ariſe therefrom, or that ſo much thereof as they

they shall deem sufficient shall be reserved for that Purpose; and the Order or Direction of such respective Commissioners or of such Courts respectively shall be a sufficient Discharge for so much of the said Monies as shall be paid by any Purchasers, Mortgagees, or Grantees in pursuance thereof.

No Lands shall be sold, mortgaged, or charged, if the Person next beneficially entitled shall, within a Month after Notice given to him of making such Sale, *etc.* agree to redeem the Land Tax, which he shall then be bound to complete.

XCVI. Provided also, and be it further enacted, That no Manors, Messuages, Lands, Tenements, or Hereditaments, shall be sold, mortgaged, or charged by virtue of this Act, if the Bodies Politick or Corporate, or Companies, or other Person or Persons who shall be beneficially entitled to the First or next beneficial Estate in Remainder, Reversion, or Expectancy therein (if any such shall be), or the Guardian or Guardians of any such Person or Persons in Cases of Infancy, or Committee or Committees of his, her, or their Estates in Cases of Lunacy, shall, within One Calendar Month after Notice in Writing shall be given to him, her, or them, by the Bodies Politick or Corporate, or Companies, or other Person or Persons desirous of making such Sale, Mortgage, or Grant (which Notice they are hereby required to give in every such Case), propose and agree to redeem the Land Tax, for the Redemption of which such Sale, Mortgage, or Charge, was proposed to be made; and which Land Tax any such Guardians or Committees are hereby authorized and empowered to redeem, out of any Monies or Personal Property belonging to any Infants or Lunaticks, for whom they shall be Guardians or Committees respectively; and in every such Case the Contract for the Redemption of such Land Tax shall be made in the Name of, or be assigned to the Body Politick or Corporate, or Company, or other Person or Persons so beneficially entitled in Remainder, Reversion, or Expectancy as aforesaid, who shall be bound to complete the same, and have and enjoy all Benefits and Advantages arising therefrom, as other Persons in Remainder or Reversion redeeming any Land Tax, are by this Act entitled to have and enjoy: Provided always, that no such Notice as last aforesaid shall be required to enable any Sale, Mortgage, or Grant, by virtue of this Act, in Cases where the Persons desirous of making such Sale, Mortgage, or Grant, shall be the Guardian or Committee, or the Husband of the Person or Persons beneficially entitled to the First or next beneficial Estate in Remainder as aforesaid.

Where a Part of an Estate in *England* shall be proposed to be sold or mortgaged, Reversioners aggrieved may apply to the Court of Chancery, who may suspend the Proceeding, and order Payment of Costs.

XCVII. Provided also, and be it further enacted, That it shall be lawful for any Body Politick or Corporate, or Company, or other Person or Persons interested in Remainder, Reversion, or Expectancy, in any Estate in *England*, of which any Part shall be proposed to be so sold or mortgaged by virtue of this Act, or for the Guardians, Committees, or Trustees of any such Person or Persons who shall be aggrieved by such intended Sale or Mortgage, or conceive themselves so to be, at any Time before such Estate shall have actually been conveyed by Way of Sale or Mortgage, to present a Petition to the High Court of Chancery, which Court shall have Power, in a summary Way, to make such Order respecting the Suspension of or Proceeding in such Sale or Mortgage, or for the Sale or Mortgage of any other Part of the Estate in Question, as well as for the Payment of any Costs occasioned by such Petition, as such Court shall think fit.

Money arising from Sale, *etc.* ſhall be paid into the Bank to the Account of the Commiſſioners for reducing the National Debt, and inveſted in the 3 *per Cents.* and the Caſhier's Receipt ſhall be a Diſcharge, and the Perſons whoſe Land Tax ſhall be redeemed ſhall be exonerated therefrom, as they would have been, if they had transferred Stock.

XCVIII. And be it further enacted, That all and every Sum and Sums of Money to ariſe by virtue of any Sale, Mortgage, or Grant, to be made in purſuance of this Act (except ſuch Part thereof, if any, which ſhall have been reſerved under the Order and Direction of the reſpective Commiſſioners authorizing the Sale, Mortgage, or Grant, for the Purpoſe of paying Coſts and Expences incurred therein, and except in Caſes where the Payment thereof is otherwiſe authorized or directed by this Act), ſhall be paid by the reſpective Purchaſers, Mortgagees, or Grantees, into the Bank of *England*; and thereupon the Governor and Company of the Bank of *England* are hereby required to place the ſame to the Account of the Commiſſioners for the Reduction of the National Debt, under the Title of *An Account of the Sale of the Land Tax*, who ſhall keep diſtinct Accounts thereof, and cauſe the ſame to be forthwith inveſted in the Purchaſe of Three Pounds *per Centum* Bank Annuities, in their Names, according to the Directions of this Act, whether the Contract or Contracts for the Redemption of the Land Tax to be redeemed therewith, or the Deed of Sale, Mortgage, or Grant, ſhall have been completed or not; and the Caſhiers of the Bank are hereby required from Time to Time to receive all ſuch Monies when tendered at the Bank; and the Receipt of ſuch Caſhiers, or any One of them, ſhall be a full and ſufficient Diſcharge to the ſeveral Purchaſers, Mortgagees, or Grantees paying in ſuch Monies as aforeſaid; and the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons whoſe Land Tax ſhall have been or ſhall be redeemed therewith, ſhall, upon the Production of the Certificate of the Contract or Contracts for the Redemption of ſuch Land Tax, be entitled to have and receive the ſame Certificates and Diſcharges, and their, his, or her Eſtate ſhall be exonerated and diſcharged from ſuch Land Tax, in the ſame Manner in all Reſpects as if the Quantity of Three Pounds *per Centum* Bank Annuities to be purchaſed with ſuch Monies had been actually transferred by them, him, or her, to the ſaid Commiſſioners, as the Conſideration for the Redemption of ſuch Land Tax.

With the Conſent of the Commiſſioners, Agreement may be made with the Purchaſers of Lands, that the Conſideration ſhall be in the 3 *per Cents.* transferred to the Commiſſioners for reducing the National Debt inſtead of Money, *etc.*

XCIX. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be ſold by virtue of this Act for the Purpoſe of redeeming any Land Tax, it ſhall be lawful for the Bodies Politick or Corporate, or Companies, or Feoffees, or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons making ſuch Sale (with the Conſent and Approbation of the reſpective Commiſſioners under whoſe Authority the ſame ſhall be made), to agree with the Purchaſer or Purchaſers of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, that the Conſideration for the Purchaſe of the ſame ſhall be in the Three Pounds *per Centum* Conſolidated, or in the Three Pounds *per Centum* Reduced Bank Annuities, to be transferred by ſuch Purchaſer or Purchaſers to the Commiſſioners for the Reduction of the National Debt, in lieu of lawful Money of *Great Britain*, to be paid into the Bank of *England* in the Manner herein-before directed; and the Commiſſioners for the Reduction of the National Debt are hereby required to accept and receive the Transfer of ſuch Three Pounds *per Centum* Bank Annuities; and the Certificate of any of the Caſhiers of the Bank of *England*, acknowledging ſuch Transfer, ſhall be as effectual a Diſcharge to the reſpective Purchaſers transferring ſuch Stock, as if the Conſideration for ſuch Purchaſe had been in lawful Money of *Great Britain*, and paid into the Bank of *England* in Manner herein-before directed; and the Bodies Politick

or

or Corporate, or Companies, or Feoffees, or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, whoſe Land Tax ſhall have been redeemed therewith, ſhall be entitled to the ſame Certificates and Diſcharges; and their, his, or her Eſtate ſhall be exonerated and diſcharged from ſuch Land Tax in the ſame Manner in all Reſpects as if ſuch Bank Annuities had been actually transferred by them, him, or her, as the Conſideration for the Redemption of ſuch Land Tax.

Where there ſhall be a Surplus of Stock after transferring ſufficient to redeem the Land Tax, ſuch Surplus from Lands in *England* ſhall be inveſted in the Bank in the Name of the Accountant General in Chancery, and applied by Order of the Court, in Diſcharge of Debts affecting the Lands, or in Purchaſe of other Lands; the Dividends in the mean Time to be paid to the Perſon entitled to the Lands.

C. And be it further enacted, That whenever by reaſon of any Fluctuation in the Price of the ſaid Bank Annuities, or that the preciſe Quantity of Eſtate neceſſary to be ſold for the Purpoſes aforeſaid, cannot be ſet apart to be ſold, or by reaſon of the Whole of any Farm and Lands, Tenements, or Hereditaments being ſold under the Authority of this Act, there ſhall be any Surplus of Stock transferred as the Conſideration for or purchaſed with the Money ariſing by any Sale, Mortgage, or Grant to be made by virtue thereof, after reſerving ſo much of ſuch Stock as ſhall be agreed to be transferred as the Conſideration for the Land Tax redeemed, the ſaid Surplus Stock ſhall, where ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſold, mortgaged, or charged, are ſituated in *England*, 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 applied in the Manner herein-after mentioned; (that is to ſay), to the Intent that ſuch Surplus Stock may at a convenient Time be ſold, and the Money ariſing therefrom applied, under the Direction and with the Approbation of the ſaid Court (to be ſignified by an Order made upon a Petition to be preferred in a ſummary Way), in the Diſcharge of any Debt or Debts, or Parts thereof, affecting the Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax charged whereon ſhall have been ſo redeemed, or where the ſame ſhall not be ſo applied, then the ſame ſhall be laid out and inveſted, under the like Direction and Approbation, in the Purchaſe of other Manors, Meſſuages, Lands, Tenements, and Hereditaments, which ſhall be conveyed and ſettled to, for, and upon ſuch and the like Uſes, Truſts, Intents, and Purpoſes, and in the ſame Manner, as the Manors, Meſſuages, Lands, Tenements, and Hereditaments which ſhall be ſo ſold, mortgaged, or charged as aforeſaid, ſtood ſettled and limited, or ſuch of them as at the Time of making ſuch Conveyance and Settlement ſhall be exiſting undetermined and capable of taking Effect; and in the mean Time the Dividends and annual Produce of ſuch Surplus Stock ſhall from Time to Time go and belong to the Perſon or Perſons who would for the Time being have been entitled to the Rents and Profits of the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, in caſe ſuch laſt mentioned Purchaſe and Settlement were made.

In *Scotland* ſuch Surplus Stock ſhall be placed in One of the publick Banks, by Authority of the Court of Seſſion, who ſhall apply the ſame in Payment of Debts af-

CI. Provided always, and be it further enacted, That where ſuch Manors, Meſſuages, Lands, Tenements, and Hereditaments ſo ſold, mortgaged, or charged, are ſituated in *Scotland*, ſuch Surplus Stock may be ſold, and the Money ariſing therefrom be paid into or placed in One or other of the Two publick Banks of *Scotland*, with the previous Authority of the Court of Seſſion, the Judges of which Court are hereby empowered and required, upon ſummary Petition to be preſented to them by or on the Behalf of the Proprietor or Heir in Poſſeſſion for the Time being, to direct and order that the ſaid Surplus Money or Balance ſhall

fecting the Eſtate, or in the Purchaſe of other Lands, and in the mean Time place it out at Intereſt, for the Benefit of the Perſon entitled to the Lands.

be laid out and employed, as ſoon as conveniently may be, under the Direction and with the Approbation of the ſaid Court, either in the Payment of Debts affecting the ſaid intended entailed Eſtate, or in the Purchaſe of other Lands, Tenements, or Hereditaments, which reſpectively ſhall be limited and ſettled to the ſame Perſons and Uſes, and under the ſame Clauſes and Conditions, as the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, which ſhall be ſo ſold, mortgaged, or charged as aforeſaid, ſtood ſettled and limited; and in the mean Time, till the ſaid Surplus Money or Balance ſhall be ſo employed, to order and direct the Money to be laid out upon ſuch Security as to the Court ſhall ſeem proper, upon Intereſt; and to direct ſuch Clauſes to be inſerted in the Bond or other Security to be taken for the Money, as ſhall be effectual to ſecure the Perſon or Perſons who would for the Time being have been entitled to the Rents and Profits of the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, in caſe ſuch Sale, Mortgage, or Grant, had not been made, and the ſucceeding Heirs of Entail who ſhall ſucceſſively come to the Poſſeſſion of the ſame, the Enjoyment of the Intereſt of the ſaid Money, and to preſerve the Capital until the Money ſhall be employed as aforeſaid.

If the Surplus does not exceed 200*l.* Stock, it ſhall be transferred to a Truſtee, without Application to the Courts.

CII. Provided always, and be it further enacted, That if any ſuch Surplus as aforeſaid ſhall not exceed the Amount of Two hundred Pounds Principal Stock, the ſame ſhall be transferred to a Truſtee to be named by the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons redeeming ſuch Land Tax, in order that the ſame may be applied in Manner herein-before directed, without obtaining or being required to obtain the Direction or Approbation of the Court of Chancery or Court of Seſſion as aforeſaid.

Where Lands are ſold or are charged for not more than 500*l.* and the Conſideration for Redemption is to be paid in Money, it may be paid to the Receiver General or the Collector of the Place, and any Surplus ſhall be paid to a Truſtee, and applied as Surplus Stock not exceeding 200*l.*

CIII. Provided always, 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, the Conſideration for the Redemption whereof ſhall in the Contract be ſtipulated to be paid in Money, and the Monies to be produced by any ſuch Sale, Mortgage, or Grant, ſhall not exceed Five hundred Pounds, then and in ſuch Caſe it ſhall 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 Monies had been paid into the Bank; and the reſpective Bodies Politick or Corporate, or Companies, or other Perſon or Perſons 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 Money 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 Bodies Politick or Corporate, or Companies, or other Perſon or Perſons redeeming

redeeming ſuch Land Tax, in order that the ſame may be applied in the Manner directed by this Act reſpecting Surplus Stock, where the ſame ſhall not exceed Two hundred Pounds Stock.

The Money ariſing from Lands ſold for reimburſing any Sums laid out in the Redemption of Land Tax or Purchaſe of any Aſſignment of any Contracts, ſhall, under the Order of the Commiſſioners who authorized the Sale, be paid to the Perſons entitled to the Benefit thereof, and any Remainder paid to the Bank, *etc.*

CIV. Provided always, and be it further enacted, That in all Caſes where any Money ſhall be raiſed under any of the Proviſions of this Act for the Purpoſe of reimburſing any Stock, or any Sum or Sums of Money laid out in the Redemption of Land Tax, or of paying off any Sums before borrowed for that Purpoſe, or for the Purpoſe of purchaſing the Aſſignment of any Land Tax, under any of the Proviſions of the ſaid recited Acts or of this Act, or the Aſſignment of any Contracts not completed, in order to complete the ſame, ſuch Monies ſhall not be paid into the Bank of *England*, or to any Receiver General or Collector, but the ſame or (in Caſes where the Aſſignment of any Contract ſhall be purchaſed in order to complete the ſame, or in Caſes of Sale), ſo much thereof as ſhall be requiſite ſhall, under the Order of the reſpective Commiſſioners who ſhall have authorized the Sale, Mortgage, or Grant, be paid to the Bodies Politick or Corporate, or Companies or other Perſon or Perſons entitled to the Benefit thereof, whoſe Receipt or Receipts in purſuance of ſuch Order, ſhall as effectually diſcharge the reſpective Purchaſers or Mortgagees, as the Receipt or Receipts of the Caſhier of the Bank of *England*, or any Receiver General or Collector would have done in caſe the ſame had been paid into the Bank, or to ſuch Receiver or Collector purſuant to the Directions of this Act; and the Remainder of ſuch Monies (in Caſes where any ſuch ſhall be) ſhall in purſuance of ſuch Order be paid into the Bank of *England*, or to the Receiver General or Collector (as the Caſe may require), to the ſame Account, and ſhall be applied in the ſame Manner; and the Caſhiers of the Bank, or any of them, and ſuch Receiver General or Collector are or is hereby required to give ſuch Receipt for the ſame as if the Whole of ſuch Purchaſe or Mortgage Money had been paid into the Bank, or to ſuch Receiver General or Collector in purſuance of this Act.

Where Lands are ſold for redeeming any Land Tax, the Purchaſe Money may be agreed to be paid by Inſtalments into the Bank, in Manner preſcribed by this Act.

CV. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be ſold by virtue of this Act, for the Purpoſe of redeeming any Land Tax, it ſhall be lawful for the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons making ſuch Sale, to agree with the Purchaſers of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, 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 this 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 herein 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 after ſuch Conveyance ſhall be executed, no ſuch Body Politick or Corporate, or Company, or other Perſon, nor their reſpective Succeſſors, Executors, or Adminiſtrators, ſhall be ſubject

or liable to any Penalty or Forfeiture by this Act impoſed, in caſe of Default in the Transfer of any of the Inſtalments agreed to be transferred on the Contract entered into by ſuch Body Politick or Corporate, or Company, or other Perſon, for the Redemption of the Land Tax charged on their Manors, Meſſuages, Lands, Tenements, or Hereditaments, nor ſhall the Land Tax, ſo contracted for, be revived or again become chargeable on the Manors, Meſſuages, Lands, Tenements, and Hereditaments whereon the ſame was charged, prior to ſuch Contract, but all ſuch Penalties and Forfeitures ſhall be paid, ſuſtained, and borne by ſuch Purchaſer or Purchaſers, his, her, or their Heirs, Executors, Adminiſtrators, or Aſſigns, and all the ſubſequent Inſtalments of ſuch Purchaſe Money ſhall be recoverable as a Debt to His Majeſty upon Record againſt him, her, or them, and againſt his, her, or their Eſtates, Goods, Chattels, and Effects.

Where the Purchaſe Money of Lands ſold for redeeming the Land Tax, is to be paid into the Bank within the Year, and at not more than Six Inſtalments, the Treaſury may, after Payment of the firſt, advance Money for the immediate Completion of the Contract, or agree with any other Perſons for the Advance of ſuch Money to the Purchaſer.

CVI. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be ſold by any Bodies Politick or Corporate, or Companies aforeſaid, or by any Perſon or Perſons whatever for the Redemption of any Land Tax, under a Contract or Agreement, with the Purchaſer or Purchaſers thereof, that the Purchaſe Money ſhall be paid into the Bank of *England* in not more than Six equal Inſtalments, at equal Periods from each other, and be completed within the Period of One Year from the Time of paying in the Firſt Inſtalment, then and in every ſuch Caſe it ſhall be lawful for the Lords Commiſſioners of the Treaſury, or any Three or more of them, for the Time being, at any Time after Payment of the Firſt Inſtalment, to agree with the Purchaſer or Purchaſers of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, for the Advance or Loan to him, her, or them, of ſo much Money as ſhall be ſufficient for the immediate Completion of the Contract, upon ſuch Terms and Conditions for ſecuring the Repayment of the ſaid Principal Money ſo to be advanced, with lawful Intereſt for the ſame, as the ſaid Lords Commiſſioners of the Treaſury, or any Three or more of them for the Time being, ſhall think reaſonable and juſt, and as ſhall be agreed to by ſuch Purchaſer or Purchaſers; or otherwiſe it ſhall be lawful for the ſaid Lords Commiſſioners of the Treaſury, or any Three or more of them, to contract and agree with any other Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, for the Advance or Payment into the Bank of *England*, by ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, on the Behalf of ſuch Purchaſer or Purchaſers, of ſuch Sum or Sums of Money as he, ſhe, or they ſhall deſire to be advanced for the Purpoſes before mentioned, upon ſuch Terms and Conditions as the ſaid Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, and the ſaid Purchaſer or Purchaſers, ſhall reſpectively agree upon.

Purchaſers receiving ſuch Advance to enter into Bonds to the King for Repayment with Intereſt.

CVII. Provided always, and be it further enacted, That all and every Perſon and Perſons for whom any ſuch Sum and Sums ſhall be advanced for the Purpoſe aforeſaid, ſhall enter into a Security for the Repayment of the ſame, with Intereſt, by Writing obligatory to our Sovereign Lord the King, in ſuch Sum or Sums of Money as ſhall be directed by the ſaid Lords Commiſſioners of the Treaſury, or by the Corporation, Companies, Societies, or Perſons reſpectively advancing the ſame as aforeſaid, to be paid to our ſaid Lord the King, by ſuch Form of Words as Obli-

gations to the King's Majeſty have been uſed to be made, and with ſuch Conditions to be thereunder written, as between the ſaid Commiſſioners of the Treaſury, or the Parties advancing ſuch Sums of Money, and the ſaid reſpective Purchaſers, ſhall be agreed on; and that all ſuch Obligations ſo to be made ſhall be good and effectual in the Law, and ſhall be of the ſame Quality, Force, and Effect, to all Intents and Purpoſes, as any Obligation made to our Sovereign Lord the King, or his Predeceſſors, or any of them, hath at any Time heretofore been or now is adjudged, received, or taken to be; any Law, Uſage, or Cuſtom to the contrary notwithſtanding: Provided alſo, that no Obligation to His Majeſty, in purſuance of this Act, ſhall be liable to any Stamp Duty whatever.

Such Bonds not liable to Stamp Duty.

CVIII. And be it further enacted, That if Default ſhall be made by any ſuch Purchaſer or Purchaſers, his, her, or their Heirs or Aſſigns, in the Repayment of any ſuch Sum or Sums of Money which ſhall be ſo advanced, either by the ſaid Lords Commiſſioners of the Treaſury, or by any other Bodies Politick or Corporate, or Companies, or other Perſon or Perſons aforeſaid, or of the Intereſt thereon, or any Part thereof, within the reſpective Times limited by the ſaid Obligations for the Payment thereof, it ſhall be lawful for the ſaid Lords Commiſſioners of the Treaſury, or the ſaid Bodies Politick or Corporate, or Companies, or other Perſon or Perſons aforeſaid, who ſhall have advanced ſuch Sums of Money as aforeſaid, and they are hereby reſpectively required, without further Delay, to iſſue his or their Certificate or Certificates from Time to Time to the proper Officer of the Crown, having the Management of Proceedings upon Obligations to His Majeſty, requiring ſuch Officer or Officers perſonally to proceed againſt the Perſon or Perſons making ſuch Default, his, her, and their Heirs, Executors, and Adminiſtrators, for the Recovery of ſuch Parts of the Sums advanced as ſhall be then due, together with Intereſt as aforeſaid, and ſuch Coſts and Charges attending ſuch Proceedings as ſhall be by Law payable for the ſame; the Amount of which Principal Sums ſo to be levied, the ſaid Commiſſioners of the Treaſury, or Bodies Politick or Corporate, or Companies, or Perſons aforeſaid, ſhall cauſe from Time to Time to be teſtified by their Note in Writing, under the Hands of any Two or more of them, to ſuch Officer or Officers, and which Sums ſhall be inſerted in the Writ or Proceſs, and the like Proceſs ſhall and may from Time to Time iſſue as aforeſaid, as Occaſion ſhall require; and the Sums ſo recovered (the Coſts and Charges aforeſaid excepted), ſhall be paid to the ſaid Caſhier or Caſhiers of the Bank of *England*, without Abatement, Deduction, or Delay, in Satisfaction of ſuch Demands.

On Failure of Repayment of ſuch Advance, the Treaſury or other Lenders ſhall iſſue Certificates to the proper Officers of the Crown, requiring them to proceed againſt the Defaulters; the Sum due to be inſerted in the Writ, and the Money, when recovered, ſhall be paid to the Bank.

CIX. Provided alſo, and be it further enacted, That where any Proceeding ſhall be directed under the Authority of this Act, no Writ or Writs of *ſcire facias* ſhall be required to be iſſued, but that upon the Production of the Certificate or Certificates of the ſaid Commiſſioners as before-mentioned, before any of the Barons of the reſpective Courts of Exchequer at *Weſtminſter* or in *Scotland*, an Extent ſhall and may iſſue in the Firſt Proceſs upon the Fiat of ſuch Baron, without any Affidavit, or other Verification or Proof of the Cauſe of ſuch Proceeding, than ſuch Certificate or Certificates as aforeſaid.

On the Production of ſuch Certificate to a Baron of the Exchequer, and, on his Fiat, an Extent ſhall iſſue without further Proceſs.

CX. And

On Payment of the Advance, with Intereſt, the Purchaſer's Bond ſhall be delivered up; and in Caſe of Proſecution, Satisfaction entered on Record.

CX. And be it further enacted, That, after the due Payment of the Sums advanced, with Intereſt as aforeſaid, every Obligation entered into in purſuance of this Act being fully ſatisfied according to the true Intent and Meaning of this Act, ſhall be forthwith delivered up to be cancelled; and in caſe any ſuch Obligation ſhall have been proſecuted according to the Directions of this Act, the ſaid Commiſſioners of the Treaſury, or any Three or more of them, ſhall, by their Warrant or Warrants, direct the proper Officer or Officers of the ſaid reſpective Courts of Exchequer to enter up Satisfaction on ſuch Obligation or Obligations being ſo ſatisfied as aforeſaid, upon the Record, or otherwiſe to deliver up the ſame to be cancelled, as the Caſe may require.

Proceſs may iſſue againſt the Lands purchaſed, as alſo againſt all Lands and Goods of the Purchaſer.

CXI. And be it further enacted, That ſuch Proceſs as aforeſaid ſhall and may lawfully iſſue on any ſuch Obligation as aforeſaid, againſt the Manors, Meſſuages, Lands, Tenements, or Hereditaments ſo to be purchaſed as aforeſaid, and all other the Manors, Meſſuages, Lands, Tenements, or Hereditaments, and alſo the Goods, Chattels, and Effects of ſuch Purchaſer or Purchaſers, his, her, or their Heirs, Executors, or Adminiſtrators, for the Benefit of any ſuch Perſon or Perſons, Bodies, Corporations, or Companies, his, her, and their Heirs, Succeſſors, Executors, Adminiſtrators, or Aſſigns, who ſhall, in purſuance of any ſuch Agreement with the ſaid Lords Commiſſioners of the Treaſury, advance or lend any Sum or Sums of Money to ſuch Purchaſer or Purchaſers as aforeſaid.

Perſons receiving ſuch Advance ſhall have the Benefit of the Land Tax, on regiſtering the Contracts for Redemption.

CXII. And be it further enacted, That all and every Bodies Politick and Corporate, and Companies, and other Perſon and Perſons making any ſuch Sale or Sales, or Contracts for any ſuch Sale or Sales, for the Purpoſe of redeeming their Land Tax, to whom ſuch Advance ſhall be made, ſhall, from and immediately after the Regiſtry of the Contract for the Redemption of Land Tax, have and enjoy the full Benefit of the Land Tax which ſhall have been contracted for, in the ſame Manner in all Reſpects as if they reſpectively had themſelves completed their Contracts, by the Transfer of the whole Conſideration to be transferred thereon.

No Duty to be paid on Sales by Auction.

CXIII. And be it further enacted, That no Duty ſhall be payable in reſpect of any Part of the Monies which ſhall have ariſen or ſhall ariſe by Sale of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which already have been or hereafter ſhall be ſold by Auction, under the Powers and Proviſions of any of the ſaid recited Acts relating to the Redemption of Land Tax, or of this Act.

Mortgagees, *etc.* under this Act, not to have Priority of former Mortgagees, except for Intereſt; and ſuch former Mortgagees to have Preference to redeem the Land Tax.

CXIV. And be it further enacted, That all and every Bodies Politick and Corporate, or Companies, or other Perſon or Perſons having any Mortgage, Charge, Lien, or Incumbrance on any Manors, Meſſuages, Lands, Tenements, or Hereditaments which ſhall be mortgaged, or out of which any Rent Charge ſhall have been or ſhall be granted by virtue of the ſaid recited Acts or of this Act, ſhall have and be entitled to all ſuch Remedies, Privileges, and Advantages, both at Law and in Equity, as he, ſhe, or they would have had or been entitled to, in caſe the ſaid Acts or this Act had not been paſſed, or no Mortgage or Grant had been made by virtue thereof reſpectively; and the Perſon or Perſons who ſhall have lent, or who ſhall lend, any Money for the Purpoſes of the ſaid recited Acts

Acts or of this Act, shall not have Priority of Security on the said Manors, Messuages, Lands, Tenements, or Hereditaments, by force and virtue of the said Acts or of this Act respectively, over any such prior Mortgage, Charge, Lien, or Incumbrance, in respect of the Principal Money lent for the Purposes of this Act, but in respect of the Interest thereof only: Provided also, that all Bodies Politick or Corporate, or Companies, or other Person or Persons having any prior Mortgages, Charges, Liens, or Incumbrances on such Manors, Messuages, Lands, Tenements, or Hereditaments, shall be entitled, according to their respective Priorities, to advance the Money required for the Redemption of such Land Tax, in Preference to all other Persons.

No Reversioner to be liable to Payment of more than One Years' Arrear of Interest or Rent Charge.

CXV. And be it further enacted, That no Bodies Politick or Corporate, or Companies, or other Person or Persons entitled in Remainder, Reversion, or Expectancy to, or having any future Interest in any Manors, Messuages, Lands, Tenements, or Hereditaments which shall be so conveyed or demised by Way of Mortgage, or whereout any such Rent Charge or Rent Charges as aforesaid shall have been or shall be granted and made payable in pursuance of the said recited Acts or of this Act, shall be liable upon their, his, or her coming into the Possession of or being beneficially entitled to any such Manors, Messuages, Lands, Tenements, or Hereditaments, to the Payment of Arrears of Interest on any Sum or Sums of Money secured by Mortgage as aforesaid, or of Arrears of any Rent Charge, for more than Twelve Calendar Months preceding the Time that the Title to such Possession shall have accrued.

Persons having Rent Charges shall have the same Powers as Landlords for Recovery of Rents.

CXVI. And be it further enacted, That the respective Persons to whom any Rent Charges shall have been or shall be granted by virtue of the said recited Acts or of this Act, shall have and be entitled to use and take the same Powers, Remedies, Benefits, and Advantages for the Recovery thereof, as Landlords by the Law have or are entitled to use and take for the Recovery of Rents reserved on common Demises or Leases.

When Money is not paid into the Bank, but invested in the 3 *per Cents.* to be transferred to the Commissioners for reducing the National Debt, they shall accept the Transfer, and grant a Certificate of the Amount, on Production of which at the Bank a Receipt shall be given

CXVII. And be it further enacted, That where any Money arising from the Sale of any Manors, Messuages, Lands, Tenements, or Hereditaments, shall not have been or shall not be paid into the Bank of *England* pursuant to the Directions of the said recited Acts, or of this Act, but shall have been, or shall be laid out and invested in the Purchase of Three Pounds *per Centum* Bank Annuities transferred, or for the Purpose of being transferred to the Commissioners for the Reduction of the National Debt, as the Consideration for the Redemption of any Land Tax chargeable on any Manors, Messuages, Lands, Tenements, or Hereditaments belonging to any Bodies Politick or Corporate, or Companies, or other Person or Persons by whom such first mentioned Manors, Messuages, Lands, Tenements, or Hereditaments, shall have been or shall be hereafter sold, then and in such Case the Commissioners for the Reduction of the National Debt, or any One or more of them, shall and they are hereby authorized and required to accept and receive the Transfer of such Three Pounds *per Centum* Bank Annuities, and to grant to any Purchaser or Purchasers of such Manors, Messuages, Lands, Tenements, and Hereditaments, his, her, or their Agent or Agents, a Certificate under his or their Hand or Hands, of the Amount of Three Pounds *per Centum* Bank Annuities, which shall

have been or ſhall be ſo transferred to them as aforeſaid; and upon the Production of ſuch Certificate to any of the Caſhiers of the Bank of *England*, he or they ſhall and is or are hereby required to give any ſuch Purchaſer or Purchaſers ſuch Receipt or Receipts as by the ſaid Acts, or any of them, or this Act, is or are required to be given, as well for any Monies which ſhall have been or ſhall be ſo inveſted as aforeſaid, as for any other Monies which may have been or may be paid by him, her, or them, into the Bank of *England*, in the Manner required by the ſaid recited Acts, or any of them, or by this Act.

Where Land Tax charged upon Lands (except of Biſhops or Eccleſiaſtical Corporations) granted out upon beneficial Leaſes, *etc.* ſhall be redeemed, by Sale of Part of Lands, the unſold Parts ſhall be chargeable with the Amount of the Land Tax as a Rent Charge.

CXVIII. And be it further enacted, That in all Caſes where the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to any Bodies Politick or Corporate (other than Biſhops or other Eccleſiaſtical Corporations), or to any Companies, or other Perſon or Perſons, and granted out upon any beneficial Leaſe or Leaſes, or by any Copy or Copies of Court Roll or other Grant, according to the Cuſtom of any Manor, for Life or Lives, or Years abſolute, or Years determinable upon any Life or Lives, ſhall be redeemed by the Monies ariſing from the Sale or Sales of the Fee Simple and Inheritance of any Part of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, then and in ſuch Caſe the reſpective Manors, Meſſuages, Lands, Tenements, and Hereditaments remaining unſold, ſhall, immediately after the Redemption of ſuch Land Tax, be and become charged and chargeable, for the Benefit of ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, with ſuch yearly Sum or Sums reſpectively, by Way of Rent Charge, as ſhall be equal in Amount to the Land Tax charged thereon at the Times of ſuch Redemption, which ſhall be applicable in their Hands to the ſame Uſes and Purpoſes, and in the ſame Manner as the ſeveral yearly Rents and Profits of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall from Time to Time be applicable.

Deeds of Sale, *etc.* in *England* ſhall be inrolled in a Court of Record, *etc.* and in *Scotland* ſhall be executed and regiſtered as required, by the Law there; and where the Conſideration ſhall not exceed 200 *l.* the Regiſtry of the Deed, with the Regiſter of Contracts for Redemption of Land Tax, ſhall be valid. After Payment of the Money into the Bank, *etc.* and Inrolment, the Deed ſhall be valid.

CXIX. And be it further enacted, That every Deed whereby any Sale, Mortgage, or Grant of any Rent Charge ſhall be made by virtue of this Act, in relation to Eſtates in *England*, ſhall be inrolled within Six Calendar Months after the Execution thereof in One of His Majeſty's Courts of Record at *Weſtminſter*, or in the Courts of the Counties Palatine of *Cheſter*, *Lancaſhire*, or *Durham*, or in the Courts of Great Seſſions in *Wales*, as the Caſe ſhall require, or be regiſtered in the Counties of *Middleſex* and *York*, in the Manner required by Law for Conveyances of Real Eſtates ſituated in thoſe Counties reſpectively; and all Deeds and Conveyances in relation to Eſtates in *Scotland* ſhall be executed and regiſtered in the Manner required by the Law of *Scotland* in reſpect of Sales or Charges of Real Eſtates: Provided always, that where the Conſideration expreſſed in any ſuch Deed ſhall not exceed Two hundred Pounds, the Regiſtry thereof, with the proper Officer appointed or to be appointed for the Regiſtry of Contracts for the Redemption of Land Tax, ſhall be as valid and effectual as if the ſame were inrolled or regiſtered in the Manner herein-before directed, and ſuch Officer is hereby required to regiſter the ſame *gratis*; and after the Payment of the Purchaſe or Mortgage Money into the Bank of *England*, or to the Receiver General, or his Deputy in *England*, or to the Collectors in *Scotland* (in Caſes where the ſame is by this Act authorized to be paid to any Receiver General or his Deputy, or Collector), in the Manner herein-before directed; and after ſuch Inrolment

ment or Regiſtry as aforeſaid, every ſuch Deed of Sale, Mortgage, or Grant, made by virtue of this Act, ſhall be good, valid, and effectual in the Law to all Intents and Purpoſes whatſoever: Provided always, that any Deed or Deeds required by the ſaid ſeveral Acts, paſſed for the Redemption of the Land Tax, or any of them, to be inrolled or regiſtered, ſhall be valid and effectual, although the ſame ſhall not have been inrolled or regiſtered within the Periods preſcribed by the ſaid Acts, provided the ſame be inrolled within Six Calendar Months after the paſſing of this Act.

Deeds ſhall be valid if inrolled within Six Months after paſſing this Act.

CXX. And be it further enacted, That the Proof of the due Execution of any Deed of Sale, Enfranchiſement, Mortgage, or Grant, under the Proviſions of the ſaid recited Acts or of this Act, by the reſpective Commiſſioners Parties thereto, ſhall be allowed and admitted in all Courts and Places, and before all Perſons, to be good and ſufficient Evidence that the ſeveral Notices and other Acts, Matters, and Things required by the ſaid recited Acts or this Act, to be given and done by any Vendor or Mortgagor, or any Grantor of any Rent Charge, previouſly to any ſuch Sale, Mortgage, or Grant, were duly given, done, and performed by ſuch Vendor, Mortgagor, or Grantor, purſuant to the Directions of the ſaid recited Acts or of this Act.

Proof of the Execution of any Deed by the Commiſſioners Parties thereto, ſhall be ſufficient Evidence that every Thing required was duly done.

CXXI. Provided always, and be it further enacted, That in all Caſes where any Money hath been or may hereafter be paid into the Bank of *England*, to be placed to the Account of the Commiſſioners for the Reduction of the National Debt, as the Whole or Part of the Purchaſe Money for any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſold or contracted to be ſold by any Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons, and it ſhall appear to the Satisfaction of the ſaid Commiſſioners appointed under the Great Seal, in Caſes where ſuch Sales or Contracts for Sale ſhall have been made under their Authority, or to the Satisfaction of the Commiſſioners for the Affairs of Taxes in all other Caſes that ſuch Money ought not to have been ſo paid, then and in all ſuch Caſes it ſhall be lawful for the ſaid Commiſſioners appointed under the Great Seal, by Writing under their Hands or the Hands of any Two of them, and for the ſaid Commiſſioners for the Affairs of Taxes, or any Three or more of them reſpectively, to order and direct the Governor and Company of the Bank of *England*, and ſuch Governor and Company are hereby required to repay all ſuch Monies to the Perſon or Perſons by whom or on whoſe Account the ſame ſhall appear to have been paid into the Bank; and in all caſes where ſuch Money ſhall have been already inveſted in the Purchaſe of Three Pounds *per Centum* Bank Annuities, in the Names of the Commiſſioners for the Reduction of the National Debt, upon a Certificate ſigned by any Two or more of the ſaid Commiſſioners appointed under the Great Seal, or by any Three or more of the ſaid Commiſſioners for the Affairs of Taxes, as the Caſe may be, that ſuch Money ought not to have been ſo inveſted, it ſhall be lawful for the ſaid Commiſſioners for the Reduction of the National Debt, or any One or more of them, and he or they is and are hereby required to transfer the Stock which has been ſo bought by or transferred to them, to the Perſon or Perſons by whom or on whoſe Account ſuch Money ſhall have been paid into the Bank, and with which Money

Where Money has been improperly paid into the Bank, to be placed to the Account of the Commiſſioners for reducing the National Debt, the Commiſſioners for executing this Act, where the Sales were made under their Authority, and the Commiſſioners for Taxes in other Caſes, may order the Money to be repaid; and where it has been inveſted in Stock, may order it to be transferred to the Party.

Money ſuch Stock had been ſo purchaſed, and the Receipt and Receipts of ſuch Perſon and Perſons ſhall be ſufficient Diſcharges for ſuch Monies or Stock.

Contracts entered into before the paſſing of this Act, for the Sale or Mortgage of, or Rent Charges out of Lands, &c. ſhall be valid to complete ſuch Sales, &c. under this Act.

CXXII. And be it further enacted, That all Contracts or Agreements which, before the paſſing of this Act, ſhall have been made or entered into by any Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons for the Sale or Mortgage of, or for the Grant of any Rent Charge out of, any Manors, Meſſuages, Lands, Tenements, or Hereditaments, and all Acts, Matters, and Things, which ſhall have been done in relation thereto, according to the Proviſions of the ſaid recited Acts, or any of them, ſhall be valid and effectual to enable the Completion of ſuch Sales, Mortgages, or Grants according to the Proviſions of this Act, in like Manner as if ſuch Contracts or Agreements, Acts, Matters, and Things reſpectively had been made, entered, or done after the paſſing thereof.

Where any Perſon having an Eſtate other than of Inheritance, ſhall redeem the Land Tax out of his own Property, the Eſtate ſhall be chargeable with the Amount of the Stock transferred or Money paid, and a yearly Sum by way of Intereſt equal to the Land Tax redeemed; but Reverſioners ſhall be liable to Payment of the Intereſt only from the Time of their coming into Poſſeſſion; and when the Land Tax has been redeemed by Reverſioners, they ſhall be entitled to a yearly Sum equal thereto, until the Eſtates veſt in them.

CXXIII. And be it further enacted, That where any Perſon or Perſons having any Eſtate or Intereſt, (other than an Eſtate of Inheritance), in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall redeem the Land Tax charged thereon by or out of his, her, or their own abſolute Property, ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be and become chargeable for the Benefit of ſuch Perſon or Perſons, his, her, or their Executors, Adminiſtrators, or Aſſigns, with the Amount of the Three Pounds *per Centum* Bank Annuities which ſhall have been transferred, or with the Amount of the Monies paid as the Conſideration for the Redemption of ſuch Land Tax, as the Caſe may be, and with the Payment of a yearly Sum or Sums of Money by Way of Intereſt thereon, equal in Amount to the Land Tax redeemed: Provided always, that no Perſon or Perſons in Remainder, Reverſion, or Expectancy, or having any future Intereſt in ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments as aforeſaid, who ſhall afterwards, in Order of Succeſſion, come into the actual Poſſeſſion or be beneficially entitled to the Rent and Profits of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be liable to the Payment of any yearly Sum or Sums of Money by Way of Intereſt as aforeſaid, ſave only from the Time they ſhall reſpectively come into Poſſeſſion, or be beneficially entitled as aforeſaid: Provided alſo, that where the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be redeemed by any Bodies Politick or Corporate, or Companies, or any Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons having any Eſtate or Intereſt in Remainder, Reverſion, or Expectancy therein, or being Subſtitute Heirs of Entail entitled in their Order to ſucceed thereto, ſuch Bodies Politick or Corporate, or Companies, or Feoffees or Truſtees for charitable or other publick Purpoſes, or other Perſon or Perſons in Remainder, Reverſion, 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 a yearly Sum iſſuing out of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, equal in Amount to the Land Tax ſo redeemed.

CXXIV. And

CXXIV. And be it further enacted, That where any One or more of any Perſons ſeiſed or entitled in undivided Shares of or to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, as Coparceners, Heirs Portioners, Tenants in Common, or joint Tenants, ſhall not only redeem his, her, or their own Proportion or Proportions of the Land Tax charged thereon, but alſo the Proportion or Proportions of any others or other of ſuch Coparceners, Heirs Portioners, Tenants in Common, or joint Tenants, whereby the Whole of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, will be exonerated from the ſaid Land Tax, the Share or Shares of ſuch of the Coparceners, Heirs Portioners, Tenants in Common, or joint Tenants, whoſe Proportion or Proportions of Land Tax ſhall have been redeemed by the others or any other of them, of and in ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be and become chargeable for the Benefit of the Perſon or Perſons redeeming the ſame, his, her, or their Executors, Adminiſtrators, or Aſſigns, with ſo much of the Stock transferred, or ſo much of the Money paid as the Conſideration for the Redemption of the Land Tax, as would have been ſufficient to redeem ſuch Proportion or Proportions of the Land Tax of the others or other of ſuch Coparceners, Heirs Portioners, Tenants in Common, or joint Tenants, and alſo with the Payment of ſuch a yearly Sum of Money by Way of Intereſt, as ſhall be equal in Amount to ſuch Proportion or Proportions reſpectively.

Where a Coparcener redeems not only his own Proportion of the Land Tax, but the Proportions of others, their Lands ſhall be chargeable with ſo much Stock or ſo much Money as would have been ſufficient to have redeemed their Proportions, and a yearly Sum by way of Intereſt.

CXXV. And be it further enacted, That in all Caſes where any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons redeeming any Land Tax, ſhall by virtue of this Act be entitled to have and receive out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, any yearly Sums of Money by Way of Intereſt, or by Way of Rent or of Rent Charge, equal in Amount to the Land Tax redeemed, ſuch yearly Sum ſhall be payable on the ſame Days as ſuch Land Tax was payable at the Time of the Redemption thereof (unleſs where any other Days are herein ſpecified for that Purpoſe), and ſhall be recoverable by Action, Suit, Diſtreſs, or any other Means whereby Rents reſerved on Leaſes are recovered by Law.

Yearly Sums by way of Intereſt or Rent Charge, ſhall be payable at the Time the Land Tax was, when redeemed.

CXXVI. And be it further enacted, That where any Tenant or Leſſee at a Rack Rent for any Term or Number of Years or at Will, of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be bound by Agreement to pay the Land Tax charged thereon during the Continuance of any Demiſe, and ſuch Land Tax ſhall have been or ſhall be redeemed by or on the Behalf of the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons beneficially entitled to the Rent reſerved or made payable on ſuch Leaſe or Demiſe, the Amount of the Land Tax ſo redeemed ſhall, during the Continuance of ſuch Leaſe or Demiſe, be conſidered as Rent reſerved or made payable thereon, and the ſame ſhall be payable on the ſame Days, and the ſame Powers ſhall be had, uſed, and enjoyed for the Recovery thereof, as for the Recovery of ſuch Rent when in Arrear.

Where a Tenant or Leſſee at Rack Rent ſhall be bound to pay the Land Tax, and it ſhall have been redeemed by the Perſon beneficially entitled to the Rent, the Amount of the Land Tax redeemed ſhall be conſidered as Rent reſerved.

CXXVII. And be it further enacted, That where any Bodies Politick and Corporate, or Companies, or other Perſon or Perſons, ſhall by virtue of the ſaid recited Acts have redeemed, or ſhall by virtue of this Act redeem, any

Where a Perſon has redeemed Land Tax on Lands ſubject to an-

annual Rent, for which he would have been entitled to abate a Proportion of Rate under 38 Geo. 3. c. 5. he may continue to abate it.

any Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which at the Time of ſuch Redemption were or ſhall be charged with or ſubject to the Payment of any Fee Farm, Feu Duty, or other annual Rent, for which ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, would upon Payment of the Land Tax have been entitled, to abate and deduct a juſt Proportion of Rate under the ſaid recited Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax, it ſhall be lawful for all ſuch Bodies Politick and Corporate, or Companies, or other Perſon or Perſons, to continue to abate and deduct a juſt Proportion, from Time to Time upon any Payment of ſuch Fee Farm, Feu Duty, or other annual Rent as if ſuch Land Tax had not been redeemed.

Guardians, &c. may transfer Stock ſtanding in the Names of Infants, *etc.* or jointly with themſelves, for Redemption of Land Tax.

CXXVIII. And be it further enacted, That it ſhall be lawful for all Guardians, Tutors, and Curators of Infants, and for all Truſtees for married Women, who have contracted or who ſhall contract on their Behalf for the Redemption of Land Tax, charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, wherein ſuch Infants or married Women ſhall be intereſted, to transfer to the Commiſſioners for the Reduction of the National Debt, ſo much of Three Pounds *per Centum* Conſolidated or Three Pounds *per Centum* Reduced Annuities, which ſhall be ſtanding in the Name or Names of ſuch Infants or married Women, either ſolely or jointly with ſuch Guardians, Tutors, Curators, or Truſtees, or any of them, as ſhall be ſufficient for the Redemption of the Land Tax contracted for; and the Governor and Company of the Bank of *England* are hereby authorized and required to permit and ſuffer ſuch Tranſfers to be made; and the Caſhier or Caſhiers of the Bank of *England* ſhall give a Certificate or Receipt for the Stock to be ſo transferred, which ſhall be an Acquittance and Diſcharge to ſuch Guardians, Tutors, Curators, or Truſtees transferring ſuch Stock as aforeſaid; and the ſaid Governor and Company, and their reſpective Officers, are hereby indemnified againſt all Perſons whatever for any Transfer made in purſuance of this Act.

No Contract entered into after paſſing this Act, or the Amount of Land Tax redeemed thereby, ſhall be affected by any Appeal from the Aſſeſſment by which the Tax was charged, but the Appeal ſhall be decided between ſuch of the Parties as ſhall not have contracted.

CXXIX. And be it further enacted, That no Contract entered into after the paſſing of this Act for the Redemption of any Land Tax, nor the Amount of Land Tax redeemed thereby, ſhall in anywiſe be impeached, affected, or altered by the Judgement or Determination of the Commiſſioners on any Appeal from the Aſſeſſment by which ſuch Land Tax ſhall have been charged, whether ſuch Appeal ſhall have been made prior or ſubſequent to any Proceedings had under this Act for the Purpoſe of entering into ſuch Contract; but ſuch Appeal ſhall be decided wholly between ſuch other Parties charged by ſuch Aſſeſſment as ſhall not have entered into any ſuch Contract, and in the ſame Manner as if the Contract ſo entered into had been completed before the making or determining ſuch Appeals; and every Contract ſo entered into ſhall ſtand good, and the Land Tax redeemed thereby ſhall be conſidered as if no ſuch Appeal had been made from ſuch Aſſeſſment.

If Land Tax contracted for ſhall have been reduced with-

CXXX. Provided always, and be it further enacted, That if ſuch Land Tax ſo contracted for, ſhall have been reduced in its Amount by any Aſſeſſment made within Three Years preceding the Time of completing

ſuch Contract, and any ſuch Appeal ſhall be made againſt the Party who ſhall have entered into the Contract for the Redemption of ſuch Land Tax, his or her Heirs or Aſſigns, and it ſhall be found to the Satisfaction of the Commiſſioners before whom ſuch Appeal ſhall be heard, and ſhall be adjudged by them that the Reduction in the Amount of the Aſſeſſment Land Tax ſo redeemed, was fraudulently made, or was obtained by ſome undue Practice or falſe Repreſentation of the Value of the Eſtate of ſuch Party, in the Pariſh or Place where ſuch Aſſeſſment was made, or of the Proportion of Value which his or her Eſtate bore to other Eſtates or Incomes liable to be aſſeſſed in the ſame Pariſh or Place, ſo as to prove to the Satisfaction of ſuch Commiſſioners that ſuch Reduction was wrongfully made, then and in ſuch Caſe, but not otherwiſe, the Land Tax ſo contracted for ſhall remain liable to be reviſed and altered (in the ſame Manner as if the Contract for the ſame had not been completed), by any Determination on any Appeal which ſhall be made and determined within One Year next after the Completion of ſuch Contract.

in Three Years before Completion of the Contract, and it ſhall appear on Appeal to the Commiſſioners that it was fraudulently made, it may be reviſed.

CXXXI. And be it further enacted, That it ſhall be lawful for the Surveyor General of the Land Revenues of the Crown, in reſpect of the Land Tax charged on the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues of the Crown, within the Survey and Receipt of the Exchequer for the Time being, with the Conſent of the Lord High Treaſurer or the Commiſſioners of the Treaſury for the Time being, and for the Receiver General for the Time being of the Revenues of the Duchy of *Lancaſter*, with the Conſent of the Chancellor for the Time being of the ſaid Duchy, in reſpect of the Land Tax charged on the Manors, Meſſuages, Lands, Rents, Tenements, Hereditaments, or other Revenues of the Crown within the Survey and Receipt of the ſaid Chancellor and Council and Officers of the ſaid Duchy, and for the Surveyor General of the Duchy of *Cornwall*, in reſpect of the Land Tax charged on the Manors, Meſſuages, Lands, Tenements, Rents, and other Revenues of the Duchy of *Cornwall*, to contract and agree with the Commiſſioners acting in the Execution of this Act by virtue of His Majeſty's Warrant under the Royal Sign Manual, for the Redemption of the Land Tax charged upon any of the ſaid Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues reſpectively, and to proceed to the Completion of ſuch Contract in ſuch and the like Manner in all Reſpects as is herein-before directed in Caſes of Redemption of any Land Tax; with and ſubject to ſuch Benefit of Reference as is herein-before given to any Bodies Politick or Corporate by this Act, except where it ſhall be otherwiſe expreſsly provided by this Act.

Surveyor General of the Land Revenues of the Crown, with the Conſent of the Treaſury, the Receiver General of the Duchy of *Lancaſter*, with the Conſent of the Chancellor, and the Surveyor General of the Duchy of *Cornwall*, may agree for the Redemption of the Land Tax within their reſpective Surveys.

CXXXII. And be it further enacted, That it ſhall be lawful for His Majeſty, His Heirs and Succeſſors, by Warrant under His Royal Sign Manual, to nominate and appoint ſuch and ſo many Perſons as His Majeſty may think proper for the Purpoſe of aſcertaining the Proportions of the Land Tax charged upon all and every of the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues belonging to the Crown, within the Survey and Receipt of the Exchequer in *England*, and ſuch Commiſſioners are hereby required, as ſoon as they conveniently can, to certify and report in Writing under their Hands and Seals, unto the Commiſſioners

His Majeſty may appoint Perſons to aſcertain the Land Tax on Crown Lands within the Survey of the Exchequer, a Report of which ſhall be ſent to the Treaſury.

Commiſſioners of His Majeſty's Treaſury for the Time being, the Proportions of ſuch Land Tax, and the ſeveral Pariſhes and Places within which, and the Manors, Meſſuages, Lands, Tenements, Rents, or other Revenues upon which the ſame is charged and payable, and to tranſmit a Copy of ſuch Certificate to the Surveyor General of His Majeſty's Land Revenue.

Surveyor General of the Land Revenues may contract for Sale of Crown Lands to redeem the Land Tax;

CXXXIII. And be it further enacted, That it ſhall be lawful for the Surveyor General of the Land Revenues of the Crown, now or for the Time being, to contract or agree with any Perſon or Perſons, or any Bodies Politick or Corporate, for the Sale, from Time to Time, of ſuch or ſo much of the Manors, Meſſuages, Lands, Tenements, Rents, Tythes, Mines, Minerals, Collieries, Woods, Wood Grounds, Fens, Marſhes, Waſte Lands, or other Hereditaments belonging to the Crown, and within the Survey and Receipt of the Exchequer in *England*, for the beſt Prices or Conſiderations in Money which the ſaid Surveyor General ſhall, under the Direction and with the Approbation of the Lord High Treaſurer or Commiſſioners of the Treaſury, for the Time being, be able to procure for the ſame, as will raiſe a Sum of Money ſufficient for the Redemption of the Land Tax charged upon the Manors, Meſſuages, Lands, Tenements, Tythes, Rents, Hereditaments, or any other Revenues of or belonging to the Crown; and the Purchaſe Monies to be paid for the ſame ſhall from Time to Time be paid into the Bank of *England*, to the Account of the Commiſſioners of His Majeſty's Treaſury; under which Title the Governor and Company of the Bank of *England* are hereby required to open an Account accordingly; and ſhall be laid out by Order of the Surveyor General in the Purchaſe of Three Pounds *per Centum* Conſolidated Bank Annuities, in the Names of the Commiſſioners of His Majeſty's Treaſury, in like Manner as is directed by an Act, paſſed in the Thirty-fourth Year of the Reign of His preſent Majeſty, intituled, *An Act for the better Management of the Land Revenue of the Crown, and for the Sale of the Fee Farm and other unimprovable Rents*; but nevertheleſs in ſuch Manner that the Accounts thereof may be kept ſeparate and diſtinct from the Accounts of the Sales made and Stock purchaſed in purſuance of that Act.

Money to be paid into the Bank and laid out in the Purchaſe of 3 *per Cents*, as directed by 34 Geo. 3. c. 75. but to be kept as a diſtinct Account.

Such Contracts to be made only by Warrant of the Treaſury.

CXXXIV. Provided always, and be it further enacted, That no ſuch Contract ſhall be made unleſs by Special Warrant, to be iſſued for that Purpoſe by the Lord High Treaſurer, or the Commiſſioners of the Treaſury for the Time being.

Chancellor and Council of the Duchy of *Lancaſter* may appoint Perſons to aſcertain the Land Tax on Crown Lands within the Survey of the Duchy, to be reported to them.

CXXXV. And be it further enacted, That it ſhall be lawful for the Chancellor and Council of the Duchy of *Lancaſter*, for the Time being, under the Seal of the ſaid Duchy, to nominate and appoint ſuch and ſo many Perſons as the ſaid Chancellor and Duchy may think proper for the Purpoſe of aſcertaining the Proportions of the Land Tax charged upon all and every the Manors, Meſſuages, Lands, Tenements, Rents, and other Revenues belonging to the Crown, within the Survey and Receipt of the ſaid Duchy and its Officers; and ſuch laſt mentioned Commiſſioners are hereby required, as ſoon as they conveniently can, to certify and report, in Writing under their Hands and Seals, unto the Chancellor and Council, the Proportion of ſuch Land Tax, and the ſeveral Pariſhes and Places within which, and the Manors, Meſſuages, Lands,

Lands, Tenements, Rents, or other Revenues upon which the ſame is charged and payable, and to tranſmit a Copy of ſuch Certificate to ſuch Officer of the ſaid Duchy as the ſaid Chancellor and Council ſhall appoint.

Surveyor General, on making any Contract, ſhall give a Certificate thereof to the Purchaſer, on Production of which, the Caſhier of the Bank ſhall receive the Conſideration and give a Receipt, which, with the Certificate, ſhall be enrolled with the Auditor of the Land Revenue, or the Clerk of the Pipe; and thenceforth the Purchaſers ſhall poſſeſs the Premiſes.

CXXXVI. And be it further enacted, That whenever the ſaid Surveyor General ſhall have contracted with any Perſon or Perſons, Bodies Politick or Corporate, for the Sale of any Manors, Meſſuages, Lands, Tenements, Tythes, Rents, or other Hereditaments belonging to the Crown, the ſaid Surveyor General ſhall grant to the reſpective Purchaſer or Purchaſers a Certificate under his Hand, ſpecifying the Premiſes ſo contracted for, and the Amount of the Purchaſe Money to be paid for the ſame; and the Caſhiers of the Bank, or One of them, ſhall, upon the Production of ſuch Certificate, accept and receive the Purchaſe Monies therein ſpecified, and at the Foot or on the Back of ſuch Certificate acknowledge the Receipt of the ſame without Fee or Reward; and the ſaid Certificate and Receipt ſhall be afterwards inrolled in the Office of the Auditor of the Land Revenue, or in the Office of the Clerk of the Pipe, if the Premiſes ſhall be in Charge before him; and ſuch Auditor or Clerk of the Pipe, or their reſpective Deputy or Deputies, having inrolled the ſaid Certificate and Receipt, ſhall atteſt the ſame under his or their Hand or Hands, and return the ſaid Certificate and Receipt to the Purchaſer or Purchaſers; and from and immediately after ſuch Inrolment, and thenceforth for ever, the reſpective Purchaſers, their Heirs, Succeſſors, or Aſſigns, ſhall by force of this Act be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of the Premiſes ſo by them reſpectively purchaſed, and ſhall hold and enjoy the ſame peaceably and quietly, freed and diſcharged of and from all Claims and Demands which can or may be made by His Majeſty, His Heirs or Succeſſors, or by any Perſon or Perſons lawfully claiming by, from, or under Him or them, and of and from all Manner of Incumbrances whatſoever, as fully and amply, to all Intents and Purpoſes, as His Majeſty, His Heirs and Succeſſors might or could have held or enjoyed the ſame.

Treaſury may order Expences of Surveys to be paid out of the Purchaſe Money.

CXXXVII. And be it further enacted, That it ſhall be lawful for the Lord High Treaſurer, or the Commiſſioners of the Treaſury for the Time being, to order any Expences that may be neceſſarily incurred for making Surveys of any of the Manors, Meſſuages, Lands, Tenements, or Hereditaments hereby authorized to be ſold, or otherwiſe in relation to the Sale thereof, to be defrayed out of the Purchaſe Monies ariſing from ſuch Sales.

Contracts and Receipts, on Sale of ſuch Lands, to be in the Forms, in Schedules (G), (H), (I), (K).

CXXXVIII. And be it further enacted, That every Contract made under the Authority of this Act, for the Sale of any Part of the Land Revenues of the Crown within the Survey and Receipt of the Exchequer, ſhall be in the Form ſpecified in the Schedule hereunto annexed, marked (H); and every Certificate for the Sale of any Part of the Revenues of the Crown within the Survey or Receipt of the Chancellor and Council of the Duchy of *Lancaſter*, ſhall be in the Form ſpecified in the Schedule hereunto annexed, marked (G); and every Certificate of Contract for the Sale of any Part of the Revenues of the Duchy of *Cornwall*, ſhall be in the Form in the Schedule hereunto annexed, marked (I); and the

Receipt or Acknowledgement for the Conſideration of every ſuch Sale, ſhall be in the Form in the Schedule hereunto annexed, marked (K).

Chancellor and Council of the Duchy of *Lancaſter* may ſell Lands, *etc.* within the Duchy, to redeem the Land Tax;

CXXXIX. And be it further enacted, That it ſhall be lawful for the Chancellor and Council of the Duchy of *Lancaſter* for the Time being, to ſell and diſpoſe of to any Perſon or Perſons, Bodies Politick or Corporate, from Time to Time, and thereupon to grant and aſſure in the Name of His Majeſty, His Heirs and Succeſſors, under the Seal of the ſaid Duchy, ſuch and ſo much of the Manors, Meſſuages, Lands, Tenements, Tythes, Mines, Minerals, Collieries, Woods, Grounds, Fens, Marſhes, Waſte Lands, or other Hereditaments belonging to the Crown, and within the Survey and Receipt of the ſaid Duchy, and the Officers of the ſame, at or for the beſt Prices or Conſiderations in Money which the ſaid Chancellor and Council ſhall be able to procure for the ſame, as will raiſe a Sum of Money ſufficient for the Redemption of the Land Tax charged upon the Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, or any other Revenues of or belonging to the Crown within the Survey and Receipt of the ſaid Duchy and the Officers of the ſame, and the Purchaſe Money to be paid for the ſame ſhall from Time to Time be paid into the Hands of the Receiver General of the Revenues of the ſaid Duchy, and Acquittances and Receipts given by him for the ſame; and the ſame ſhall be laid out and inveſted in like Manner in all Reſpects as is directed by an Act, paſſed in the Nineteenth Year of the Reign of His preſent Majeſty, intituled, *An Act to enable the Chancellor and Council of the Duchy of* Lancaſter *to ſell and diſpoſe of certain Fee Farm Rents, and to enfranchiſe Copyhold and Cuſtomary Tenements within their Survey; and to encourage the Growth of Timber on Lands held of the ſaid Duchy*, or any other Act or Acts now in force, for the Sale of any Manors, Meſſuages, Lands, Tenements, Rents, or Hereditaments, within the Survey and Receipt of the ſaid Duchy or its Officers.

the Purchaſe Money to be paid to the Receiver General of the Duchy, and inveſted according to the Directions of 19 Geo 3. c. 45.

The Treaſury, and the Chancellor and Council of the Duchy of *Lancaſter*, may, from the Produce of Sales, tranſfer to the Commiſſioners for reducing the National Debt, the Stock neceſſary to redeem the Land Tax on the Crown Lands within their reſpective Surveys; the Intereſt in the mean Time, and any Surplus, to be applied according to Directions of recited Acts of 19 and 34 Geo. 3.

CXL. And be it further enacted, That it ſhall be lawful for the Lord High Treaſurer, or the Commiſſioners of the Treaſury, in reſpect of the Crown Lands within the Survey and Receipt of the Exchequer, and for the Chancellor and Council of the Duchy of *Lancaſter*, by Order of His Majeſty in Council, in reſpect of the Crown Lands in the Survey and Receipt of the ſaid Duchy for the Time being, from Time to Time, to cauſe to be transferred to the Commiſſioners for the Reduction of the National Debt, ſo much of the Capital Stock veſted in their reſpective Names, ariſing from any Sales made by them reſpectively, in purſuance of the ſaid reſpective Acts of the Nineteenth and Thirty-fourth Years of the Reign of His preſent Majeſty, and of this Act, or any other Act or Acts now in force for the Sale of any of the Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, and other Revenues of the Crown, within the Survey and Receipt of the Exchequer or the Duchy of *Lancaſter*, as may be neceſſary for the Redemption of the Land Tax charged upon any of the ſaid Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, and other Revenues of the Crown reſpectively; and that in the mean Time and until the ſame ſhall be ſo transferred, the Intereſt or yearly Dividends thereof, and alſo the Intereſt or yearly Dividends of any Part of ſuch Capital Stock which ſhall not be applied or diſpoſed of for the Redemption of ſuch Land Tax, ſhall be from Time to Time received, accounted for, applied, and appropriated in like Manner in all

Reſpects as is directed by the ſaid Acts of the Nineteenth and Thirty-fourth Years of His Majeſty's Reign, in reſpect of the Dividends of Stock purchaſed in purſuance of the ſaid Acts or either of them reſpectively.

On ſuch Transfer, the Crown Lands ſhall be exonerated from the Land Tax, and the Amount conſidered as Rent due to His Majeſty.

CXLI. And be it further enacted, That, upon the Redemption by the Transfer of Stock in the Manner herein before mentioned, of any Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, or any other Revenues belonging to the Crown, and upon the Regiſtry thereof in the Manner herein directed, the Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, or any other Revenues belonging to the Crown upon which ſuch Land Tax ſhall have been charged, ſhall thenceforth be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof; and the Amount of ſuch Land Tax ſhall thenceforth during the Continuance of any Leaſe or Demiſe now in being, be conſidered as Rent due to His Majeſty, His Heirs and Succeſſors, and be recovered and recoverable as ſuch by His Majeſty, His Heirs and Succeſſors, againſt any Leſſee or Leſſees, and by ſuch Leſſee or Leſſees againſt his, her, or their Under Leſſees or Tenants reſpectively, and ſhall be collected and received by ſuch Perſon or Perſons, and ſubject to ſuch Orders and Regulations as the Lord High Treaſurer or Commiſſioners of the Treaſury in reſpect of the Crown Lands within the Survey and Receipt of the Exchequer, and the Chancellor and Council of the Duchy of *Lancaſter* in reſpect of the Crown Lands in the Survey and Receipt of the ſaid Duchy, ſhall from Time to Time appoint and eſtabliſh for the better collecting and anſwering the ſame to His Majeſty, His Heirs and Succeſſors.

The Prince of *Wales* may appoint Perſons to aſcertain his Proportion of Land Tax in the Duchy of *Cornwall*, to be reported to his Council, and a Copy to be ſent to the Surveyor General of the Duchy.

CXLII. And be it further enacted, That it ſhall and may be lawful for His Royal Highneſs *George* Prince of *Wales* and Duke of *Cornwall*, by Warrant under His ſaid Royal Highneſs's Sign Manual, to nominate and appoint ſuch and ſo many Perſons as His ſaid Royal Highneſs may think proper, for the Purpoſe of aſcertaining the Proportions of the Land Tax charged upon any of the Manors, Meſſuages, Lands, Tenements, Hereditaments, or other Revenues belonging to and Parcel of the Duchy of *Cornwall*; and ſuch Commiſſioners are hereby required as ſoon as they conveniently can, to certify and report in Writing under their Hands and Seals, unto the Council or Commiſſioners of the Revenue of His ſaid Royal Highneſs, the Proportions of ſuch Land Tax, and the Diſtrict within which, and the Manors, Meſſuages, Lands, Tenements, Hereditaments, or other Revenues, upon which the ſame is charged and payable, and to tranſmit a Copy of ſuch Certificate to the Surveyor General of the Duchy of *Cornwall*.

Such Surveyor General may contract for Sale of Lands to redeem the Land Tax;

CXLIII. And be it further enacted, That it ſhall be lawful for the Surveyor General of the Duchy of *Cornwall*, now or for the Time being, to contract or agree with any Perſon or Perſons, or any Bodies Politick or Corporate, for the Sale from Time to Time of ſuch or ſo much of the Manors, Meſſuages, Lands, Tenements, Rents, Tythes, Mines, Minerals, Collieries, Woods, Wood Grounds, Fens, Marſhes, Waſte Lands, or other Hereditaments belonging to and Parcel of the ſaid Duchy of *Cornwall*, for the beſt Prices or Conſiderations in Money which the ſaid Surveyor General ſhall be able to procure for the ſame, as will raiſe a Sum

of

of Money ſufficient for the Redemption of the ſaid Land Tax charged upon the Manors, Meſſuages, Lands, Tenements, or any other Revenues belonging to and Parcel of the ſaid Duchy of *Cornwall*; and the Purchaſe Money to be paid for the ſame ſhall from Time to Time be paid by the reſpective Purchaſers into the Bank of *England*, to be there received by the Caſhiers of the Bank, and accounted for and inveſted in the Manner herein-after directed.

Purchaſe Money to be paid into the Bank.

CXLIV. Provided always, and be it further enacted, That no ſuch Contract ſhall be made unleſs by ſpecial Warrant, to be iſſued for that Purpoſe by the Council or Commiſſioners of the Revenues of His ſaid Royal Highneſs, or any Three or more of them, for the Time being.

Such Contracts ſhall be made only by Warrant from the Prince's Council.

CXLV. And be it further enacted, That the Governors and Directors of the Bank of *England* ſhall, and they are hereby required, to open an Account in their Books under the Title of *The Account of the Duchy of Cornwall*, and carry to the Credit of ſuch Account the ſeveral Monies directed as aforeſaid to be paid to the Caſhiers of the Bank for or on Account of the Purchaſe of any ſuch Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, or other Revenues of the ſaid Duchy of *Cornwall*; and whenſoever the Surveyor General of the ſaid Duchy of *Cornwall* ſhall have contracted with any Perſon or Perſons, Bodies Politick or Corporate, for the Sale of any ſuch Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, or other Revenues of the ſaid Duchy of *Cornwall*, the ſaid Surveyor General ſhall grant unto the Purchaſer or Purchaſers a Certificate under his Hand ſpecifying the Premiſes ſo contracted for, and the Amount of the Purchaſe Money to be paid for the ſame; and the ſaid Caſhiers of the Bank, or One of them, ſhall, upon the Production of ſuch Certificate, accept and receive from ſuch Purchaſer or Purchaſers the Purchaſe Monies therein ſpecified, and at the Foot or on the Back of ſuch Certificate acknowledge the Receipt of the ſaid Monies without Fee or Reward; and the ſaid Certificate and Receipt ſhall be afterwards brought to the Office of the Auditor of the Duchy of *Cornwall*, and be there forthwith enrolled in proper Books to be provided and kept for that Purpoſe, ſeparate and apart from the other Buſineſs and Proceedings of the ſaid Office; and the ſaid Auditor, or his lawful Deputy, having enrolled the ſaid Certificate and Receipt, ſhall atteſt the ſame under his Hand, and return the ſaid Certificate and Receipt to the Purchaſer or Purchaſers, and from and immediately after ſuch Inrolment, and thenceforth for ever, the reſpective Purchaſers of any ſuch Manors, Meſſuages, Lands, Tenements, Rents, Tythes, Mines, Minerals, Collieries, Woods, Wood Grounds, Fens, Marſhes, Waſte Lands, or other Hereditaments belonging to and Parcel of the ſaid Duchy of *Cornwall*, and the Heirs, Succeſſors, or Aſſigns of ſuch Purchaſers ſhall by force of this Act be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of the Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, or other Revenues ſo by them reſpectively purchaſed, and ſhall hold and enjoy the ſame peaceably and quietly, and in as full and ample Manner, to all Intents and Purpoſes, as His ſaid Royal Highneſs, His Heirs or Succeſſors, Dukes of *Cornwall*, might or could have held or enjoyed the ſame.

The Bank ſhall open an Account with the ſaid Duchy.

The Surveyor General, in contracting for the Sale of Lands, ſhall give the Purchaſer a Certificate, on Production of which, and Payment of the Money, the Bank ſhall give a Receipt, which, with the Certificate, ſhall be enrolled with the Auditor of the Duchy, and thenceforth the Purchaſer ſhall be poſſeſſed of the Lands.

CXLVI. Provided always, and be it further enacted, That if any Perſon or Perſons with whom the Surveyor General of the Land Revenue of the Crown,

Contracts if not certified and enrolled,

Crown, or of the Duchy of *Cornwall*, ſhall contract for the Sale of any of the Manors, Meſſuages, Lands, Tenements, Rents, Hereditaments, or other Revenues, by this Act authorized to be ſold as aforeſaid, ſhall neglect to procure and ſue forth the Certificate of the reſpective Surveyor General of his, her, or their Contract, or ſhall neglect to pay into the Bank of *England* the Conſideration Money therein to be ſpecified, or ſhall neglect to inrol ſuch Certificate, and the Caſhier's Receipt for the ſaid Money, according to the Directions of this Act, for the Space of Forty Days, to be computed from the Day on which ſuch Contract ſhall have been made, the ſaid Contract ſhall be null and void, and the Conſideration Money, if paid into the Bank, ſhall be forfeited, unleſs the reſpective Surveyor General ſhall for any reaſonable Cauſe to him ſhewn for the Omiſſion of ſuch Inrolment, order the ſaid Certificate to be enrolled *nunc pro tunc*, and which, upon ſuch Cauſe being ſhewn, he is hereby authorized to order accordingly.

and the Money paid within 40 Days, ſhall be void, unleſs the Surveyor General of the Land Revenues, or of the Duchy of *Cornwall* reſpectively, ſhall order the Certificate to be enrolled.

CXLVII. And be it further enacted, That all and every Sum and Sums of Money which ſhall be paid into the Bank of *England*, under or by virtue of this Act, on Account of the Duchy of *Cornwall*, ſhall from Time to Time be laid out by order of the Council or Commiſſioners of the Revenues of His ſaid Royal Highneſs for the Time being, in the Purchaſe of Three Pounds *per Centum* Bank Annuities, in the Name of the Duke of *Cornwall*; in which Name the Governor and Company of the Bank of *England* are hereby authorized and required to permit Tranſfers to be made of the Annuities, Funds, or Stocks ſo to be purchaſed; and ſuch Transfers to be accepted by the Receiver General of the Duchy of *Cornwall* or his Deputy, for and in the Name of the Duke of *Cornwall*, and the ſaid Receiver General or his Deputy is hereby required to accept the ſame accordingly; and that all and ſingular the Annuities ſo to be purchaſed and accepted, ſhall remain inveſted in the Name of the Duke of *Cornwall*, and ſhall not be transferred or transferrable to any Perſon or Perſons whomſoever, except in the Manner herein-after deſcribed; and that all the Dividends ſhall from Time to Time be paid by the ſaid Governor and Company into the Hands of the ſaid Receiver General of the Duchy of *Cornwall* for the Time being, or his Deputy, and ſhall by force and virtue of this Act be deemed and taken by Law to be Part of the Revenues of the ſaid Duchy of *Cornwall*, and ſhall be from Time to Time anſwered, accounted for, applied, and appropriated to ſuch and the ſame Uſes and Purpoſes as the Revenues of the Duchy of *Cornwall* now are or would hereafter have been liable to, and been applied and appropriated, in caſe the ſaid firſt recited Act or this Act had not been made.

Money paid into the Bank on Account of the Duchy, ſhall be, and remain inveſted in the 3 *per Cents.* in the Name of the Duke of *Cornwall*, and the Dividends paid into the Hands of the Receiver of the Duchy.

CXLVIII Provided always, and be it further enacted, That it ſhall be lawful for the Council or Commiſſioners of the Revenues of His ſaid Royal Highneſs for the Time being, or any Three or more of them, by Warrant or Power of Attorney under their Hands and Seal of Office, from Time to Time, to transfer to the Commiſſioners for the Reduction of the National Debt, ſo much of the Capital Stock veſted in the Name of the Duke of *Cornwall*, ariſing from any Sales made in purſuance of this Act, as may be neceſſary for the Redemption of the Land Tax charged upon any of the Manors, Meſſuages, Lands, Tenements, or other Revenues belonging to and Parcel of the ſaid Duchy of *Cornwall*.

The Prince's Council may transfer to the Commiſſioners for reducing the National Debt Stock neceſſary for Redemption of the Land Tax.

The Lands of the Duchy to be thereupon exonerated from the Land Tax, which ſhall be conſidered as Rent payable by the Leſſees, *etc.*

CXLIX. And be it further enacted, That, upon the Redemption, by the Transfer of Stock in the Manner herein-before mentioned, of any Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, Hereditaments, or other Revenues belonging to and Parcel of the ſaid Duchy of *Cornwall*, and upon the Regiſtry thereof in the Manner herein directed, the Manors, Meſſuages, Lands, Tenements, Hereditaments, or other Revenues belonging to and Parcel of the ſaid Duchy of *Cornwall*, upon which ſuch Land Tax ſhall have been charged, ſhall thenceforth, during the Continuance of any Demiſe, be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof; and the Amount of ſuch Land Tax ſhall thenceforth, during the Continuance of any Demiſe, be conſidered as Rent, and be recovered and recoverable as ſuch by His ſaid Royal Highneſs the Prince of *Wales* and Duke of *Cornwall*, His Heirs and Succeſſors, againſt any Leſſee or Leſſees, or Tenant or Tenants, and by ſuch Leſſee or Leſſees, or Tenant or Tenants, againſt his, her, or their Under Leſſees or Under Tenants reſpectively.

Where Leſſees of Lands within the Survey of the Exchequer, who ought not to contract, may have tranſferred the Conſideration for the Redemption of the Land Tax, the Treaſury may cauſe to be transferred to them the Amount of ſuch Conſideration, out of any Stock veſted in the Treaſury ariſing from Sales, which ſhall entitle His Majeſty to the Land Tax, and the Parties ſhall acknowledge the Transfer, which ſhall be regiſtered with the proper Officer.

CL. And whereas it may happen that Leſſees and Tenants holding Lands or Tenements within the Survey and Receipt of the Exchequer, under any Demiſe from the Crown, may have redeemed Land Tax charged thereon, and may have transferred the Conſideration for the Redemption of ſuch Land Tax, in like Manner as if they had been empowered by the ſaid recited Acts for the Redemption of the Land Tax, to contract for the ſame; now be it enacted, That it ſhall be lawful for the Lord High Treaſurer, or the Commiſſioners of the Treaſury for the Time being, in all ſuch Caſes, to cauſe to be transferred to any ſuch Leſſees or Tenants as aforeſaid, having ſo contracted for the Redemption of ſuch Land Tax, and transferred the Conſideration for the ſame, or their reſpective Executors, Adminiſtrators, or Aſſigns, ſo much of the Capital Stock which may be veſted in the Names of the Lord High Treaſurer or Commiſſioners of the Treaſury ariſing from any Sales made by them as herein-before is mentioned, as ſhall be equivalent in Amount to the Stock which ſhall have been ſo transferred by or on the Behalf of ſuch Leſſees or Tenants, for the Redemption of ſuch Land Tax which ought not to have been contracted for as aforeſaid; and from and immediately after the Transfer of ſuch Stock, the Contracts which ſhall have been ſo entered into by any ſuch Leſſees or Tenants, ſhall be valid and effectual to entitle His Majeſty, His Heirs and Succeſſors, to the Benefit of ſuch Land Tax, from the Quarter Day next preceding the Day of the Transfer of ſuch Stock as aforeſaid, in the ſame Manner in all Reſpects as if ſuch Contract had been entered into by the Surveyor General of the Land Revenues of the Crown, according to the Proviſions of the ſaid firſt recited Act; and the Perſon or Perſons to whom ſuch Stock ſhall be transferred, ſhall by Writing under his, her, or their Hand or Hands, either indorſed upon the original Contract, or in ſuch other Manner as the ſaid Surveyor General ſhall require, acknowledge the Transfer of ſuch Stock, and ſuch Acknowledgement ſhall be regiſtered with the proper Officer appointed for the Regiſtry of Contracts for the Redemption of Land Tax, but the ſame ſhall not be liable to any Stamp Duty; and ſuch reſpective Leſſees or Tenants, or their reſpective Executors, Adminiſtrators, or Aſſigns, to whom ſuch Stock ſhall be transferred, ſhall be entitled to have or receive the Amount of ſuch Land Tax, from the

the Quarter Day next preceding the Transfer of the Conſideration by ſuch Leſſees or Tenants reſpectively, up to the Quarter Day next preceding the Transfer of the Amount of ſuch Conſideration made to ſuch Leſſees or Tenants, or their Executors, Adminiſtrators, or Aſſigns, by virtue of this Act.

Where the Whole of the Land ſhall not before *June* 24, 1803, be redeemed, by the Perſons having Preference, the Commiſſioners for executing this Act may contract with any other Perſons for Sale of the Part remaining unſold.

CLI. And be it further enacted, That where the Whole of the Land Tax charged on any County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place in reſpect of the Manors, Meſſuages, Lands, Tenements, or Hereditaments therein, ſhall not before or on the Twenty-fourth Day of *June* One thouſand eight hundred and three, have been redeemed by the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons having the Benefit of Preference by virtue of the ſaid recited Acts, relating to the Redemption of Land Tax, or of this Act, but any Part thereof ſhall then remain chargeable for the Benefit of His Majeſty, His Heirs and Succeſſors, it ſhall be lawful for the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, for ſuch County, Riding, Stewartry, City, Borough, Cinque Port, Town, or Place, to contract and agree with any other Bodies Politick or Corporate, or Companies, or Perſon or Perſons, for the Sale of the Land Tax ſo remaining unredeemed, and then chargeable as aforeſaid, or any Parts or Parcels thereof, upon the Terms and Conditions, and in the Manner herein-after directed; and all ſuch Rules, Methods, Regulations, and Directions, as are herein preſcribed with reſpect to the Redemption of Land Tax by any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons having ſuch Benefit of Preference as aforeſaid, ſhall be obſerved, practiſed, and put in Execution, with reſpect to Sales of Land Tax by virtue of this Act, in ſo far as ſuch Rules, Methods, Regulations, and Directions are reſpectively applicable thereto.

If the Perſons entitled to Preference in Redemption of Land Tax ſhall, prior to *June* 24, 1803, give Notice that they do not intend to redeem it, the Commiſſioners may contract with any other Perſons for the Sale.

CLII. Provided always, and be it further enacted, That if at any Time before the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons entitled to the Benefit of Preference in the Redemption of any Land Tax, ſhall give Notice to the ſaid laſt mentioned Commiſſioners, that they do not intend to redeem ſuch Land Tax, it ſhall be lawful for ſuch Commiſſioners to contract and agree with any other Bodies Politick or Corporate, or Companies, or Perſon or Perſons, for the Sale of ſuch Land Tax, in the ſame Manner as they reſpectively might do after the ſaid Twenty-fourth Day of *June* One thouſand eight hundred and three, by virtue of this Act.

The Conſideration for the Purchaſe of ſuch Land Tax, ſhall be ſo much Stock in the 3 *per Cents.* as for Redemption of Land Tax by Perſons having Benefit of Preference, or where the Tax ſhall not ex-

CLIII. And be it further enacted, That the Conſideration to be given for the Purchaſe of any ſuch Land Tax, ſhall be ſo much Capital Stock at the leaſt, in either of the Three Pounds *per Centum* Bank Annuities, transferrable at the Bank of *England* as aforeſaid, as is herein-before directed to be transferred, as the Conſideration for the Redemption of any Land Tax by Perſons having Benefit of Preference, or where the Land Tax ſold ſhall not exceed the annual Sum of Twenty-five Pounds, then either ſo much at the leaſt of the ſaid Bank Annuities as aforeſaid, or ſo much in lawful Money of *Great Britain*, as herein-before is directed to be paid as the Conſideration for the Redemption of any Land Tax, (in

ceed 25 *l. per Ann.* ſo much Stock, or ſo much Money, according to the Rules in Schedule (L.); and the Conſideration ſhall be tranſferred or paid at Once, or within One Year, by not more than Four Inſtalments.

(in Caſes where the Conſideration for ſuch Redemption ſhall be in Money), according to the Tables, Rules, and Directions contained in the ſaid Schedule, marked (L.) and the Price of Stock, to be aſcertained and tranſmitted to the Receiver General or Collector in the Manner hereinbefore directed in Caſes of the Redemption of Land Tax; and the whole Amount of ſuch Conſideration ſhall be transferred or paid either at One Time, (in which Caſe the ſame ſhall be transferred or paid within the Space of Three Months from the Date of the Contract), or by any Number of Inſtalments, within the Period of One Year from the Date of ſuch Contract, ſo as that ſuch Inſtalments ſhall not exceed Four in Number, and ſhall be made at equal Intervals of not more than Three Months from each other, on ſuch Days as the Party ſhall elect, and cauſe to be ſtipulated in the Contract, with Power for the Contractors reſpectively to transfer or pay the Whole or any Part of ſuch Conſideration in Advance, in the Manner and under the Reſtrictions herein preſcribed in Caſes of Transfers and Payments made in Advance for the Redemption of Land Tax.

Perſons deſirous of purchaſing ſhall produce a Statement of the Land Tax propoſed to be purchaſed to the Commiſſioners of Land Tax or Supply, or Chief Magiſtrate, who ſhall aſcertain and certify the Amount according to Schedule (A.), upon Production of which to the Commiſſioners for executing this Act (who may amend the ſame), they ſhall cauſe Notice of the Offer to purchaſe to be fixed on the Church Door; and if, within 14 Days, no Offer higher by 1 *l. per Cent.* ſhall be made, may contract for the Sale; but if ſuch higher Offer ſhall be made, the Commiſſioners ſhall contract with the Party making it; and upon Production of

CLIV. And be it further enacted, That all and every Bodies Politick or Corporate, or Companies, or other Perſon or Perſons deſirous of purchaſing the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall make out and produce to any Two of the Commiſſioners of Land Tax acting in and for the Hundred, Ward, Lathe, Wapentake, Rape, or other Diviſion of the County, Riding, City, Borough, Cinque Port, Town, or Place, if in *England*, or if in *Scotland* to the Commiſſioners of Supply of the County or Stewartry, or the Chief Magiſtrate of the City or Burgh within which the ſame ſhall be ſituate, a Schedule or Statement in Writing of the Land Tax propoſed to be purchaſed, and of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon the ſame is charged, and the ſaid Commiſſioners of Land Tax or Supply, or Chief Magiſtrate reſpectively, ſhall thereupon aſcertain the Amount of the Land Tax propoſed to be purchaſed, and the reſpective Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon the ſame is charged, and ſhall grant a Certificate thereof in the Form in the Schedule to this Act annexed, marked (A), to the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons applying for the ſame, which Certificate ſhall contain the Deſcription of ſuch Manors, Meſſuages, Lands, Tenements, and Hereditaments, diſtinguiſhing the Pariſhes or Places wherein the ſame may be ſituate, and alſo the Name or Names of the Proprietor or Proprietors, and the Occupier or Occupiers thereof; and where ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſeparately aſſeſſed, ſhall diſtinguiſh the Amount of each ſeparate Aſſeſſment of Land Tax; and ſuch Bodies Politick or Corporate, or Companies, or other Perſon or Perſons, ſhall produce ſuch Certificate to the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual; and where the Land Tax propoſed to be purchaſed ſhall not exceed Twenty-five Pounds, ſhall alſo give Notice in Writing to ſuch Commiſſioners whether the Conſideration is propoſed to be in Stock or Money, and if in Money, then whether the ſame is propoſed to be paid in One Sum or by Inſtalments, and alſo the Day or Days on which the ſame is propoſed to be paid; and the ſaid laſt mentioned Commiſſioners are hereby authorized and required to examine and

amend such Certificate, if necessary, and thereupon to cause Notice in Writing to be fixed on the Church Door of the Parish or Place where the Manors, Messuages, Lands, Tenements, or Hereditaments, the Land Tax whereon shall be so proposed to be purchased, shall be situate, of the Offer made to purchase such Land Tax, at least Fourteen Days before any Contract shall be entered into by them for the Sale thereof; and in case no other Offer or Offers shall be made within the said Period of Fourteen Days, by any other Bodies Politick or Corporate, or Companies, or other Person or Persons, to purchase such Land Tax for a higher Price exceeding the Price offered to be given by such first mentioned Bodies Politick or Corporate, or Companies, or other Person or Persons, by One Pound *per Centum* at the least upon the Amount of the Stock or Money so offered to be transferred or paid as the Price for the same, then and in such Case it shall be lawful for the said last mentioned Commissioners to contract and agree with the Bodies Politick and Corporate, or Companies, and other Person or Persons first offering to purchase such Land Tax, for the Sale thereof, according to the Directions of this Act; but if any other Bodies Politick or Corporate, or Companies, or other Person or Persons, shall within such Period as aforesaid offer to purchase such Land Tax at a higher Price exceeding the Offer so first made by One Pound *per Centum* upon the Amount of such Stock or Money at the least, then and in such Case it shall be lawful for such Commissioners, and they are hereby required to contract and agree for the Sale of such Land Tax to the Bodies Politick or Corporate, or other Person or Persons who shall within such Period offer the highest Price for the Purchase thereof, and the said Commissioners shall cause to be inserted in every such Contract the Description of the Manors, Messuages, Lands, Tenements, or Hereditaments, and other Particulars relative thereto, herein-before directed to be inserted in such Certificates; and upon the Production of such Contract at the Bank of *England*, in Cases where the Consideration shall be in Stock, and upon the Transfer to the Commissioners for the Reduction of the National Debt, of the Three Pounds *per Centum* Bank Annuities; to be transferred as the Consideration for the Purchase of such Land Tax, or of such Proportion of such Bank Annuities as shall have been agreed to be transferred as the First Instalment thereof, being not less than One Fourth Part of the whole Amount of such Bank Annuities; and in Cases where the Consideration shall be in Money, then upon the Production of such Contract to the Receiver General for the County, Riding, or Place in *England*, or his Deputy, or the Collector for the Shire, Stewartry, or Place in *Scotland*, where the Manors, Messuages, Lands, Tenements, or Hereditaments, of which the Land Tax shall be so purchased shall be situate, and upon Payment to such Receiver General or his Deputy, or such Collector, of the Sum or Sums of Money to be paid as the Consideration for such Purchase, every such Body Politick or Corporate, or Company, or other Person or Persons, shall be entitled to the like Certificates or Receipts from the Cashier or Cashiers of the Governor and Company of the Bank of *England*, and from every Receiver General or his Deputy, and Collector, as herein-before is directed in Cases of the Transfer or Payment of the Consideration for the Redemption of any Land Tax; and upon the Registry of such Contract, and also of the Certificate of such Commissioners of Supply, or Chief Magistrate as aforesaid, in the Manner directed by this Act, the Manors, Messuages, Lands, Tenements, or Hereditaments,

the Contract at the Bank, and transferring the Stock, or to the Receiver General in *England* or Collector in *Scotland*, and Payment of the Consideration, the Party shall be entitled to Certificates; and on Registry of the Contract and Certificate, the Lands shall be exonerated from the Land Tax, and the Purchaser entitled to a Fee Farm Rent out of the Lands equal to the Land Tax redeemed.

reditaments, the Land Tax whereof ſhall be ſo purchaſed, ſhall be wholly freed and exonerated from ſuch Land Tax and all further Aſſeſſments thereof, and all Claims of His Majeſty, His Heirs and Succeſſors, in reſpect of the ſame, from the like Periods as are herein directed in Caſes of Redemption of Land Tax; but the reſpective Purchaſers of ſuch Land Tax, and their Heirs, Succeſſors, and Aſſigns, ſhall, from ſuch Period of Exoneration, be entitled to demand, have, and receive for their, his, or her own Uſe for ever, and ſhall by virtue of this Act be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of a yearly Rent or Sum as a Fee Farm Rent, equal in Amount to the Land Tax ſo purchaſed by him, her, or them, free of all Charges and Deductions whatever, to be iſſuing and payable out of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon the Land Tax ſo purchaſed was charged, on the ſame Days as ſuch Land Tax was payable at the Time of the Purchaſe thereof; and ſuch reſpective Purchaſers, their Heirs, Succeſſors, and Aſſigns, ſhall have Priority of Security on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, in reſpect of ſuch annual Sum or Rent over every other Incumbrance thereon, and ſhall have and enjoy all ſuch Powers, Remedies, Benefits, and Advantages, for the Recovery thereof, whether by Action, Suit, Diſtreſs, or otherwiſe, as Landlords by Law have or can enjoy for the Recovery of Rents reſerved on Leaſes: Provided always, that the Sale of any ſuch Land Tax, and the Exoneration of the Manors, Meſſuages, Lands, Tenements, or Hereditaments therefrom, ſhall not in any Manner prejudice or affect the Right or Title of His Majeſty, His Heirs or Succeſſors, to any Arrears of ſuch Land Tax remaining unpaid up to the Period of ſuch Exoneration, or prevent His Majeſty, His Heirs or Succeſſors, from uſing all ſuch Ways and Means for recovering ſuch Arrears, as His Majeſty, His Heirs or Succeſſors, could or might have uſed in caſe ſuch Land Tax had not been ſold.

Sale of Land Tax not to affect the Right of the King to Arrears.

On the Deſire of the Perſon beneficially intereſted in the Lands, the Commiſſioners may order the whole Fee Farm Rent to be paid out of a Part of the Lands, ſo that the annual Value of ſuch Part, be equal to Three Times the Rent;

CLV. Provided always, and be it further enacted, That if any Proprietor or Proprietors, or Perſon or Perſons beneficially intereſted in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall ſtand ſettled or limited to or for the ſame Uſes, Truſts, Intents, or Purpoſes, and in the ſame Order and Courſe of Limitation, and be ſubject to the ſame Charges, Liens, and Incumbrances, the Land Tax whereof ſhall have been purchaſed, or ſhall be propoſed to be purchaſed, ſhall be deſirous that ſuch Land Tax ſhall, after the Purchaſe thereof as a Fee Farm Rent, be paid and borne out of any particular Part or Parts only of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, and ſhall give Notice in Writing of ſuch his, her, or their Deſire, to the ſaid Commiſſioners acting in the Execution of this Act as laſt aforeſaid, then and in ſuch Caſe it ſhall be lawful for the ſaid Commiſſioners to order and direct that the Whole of ſuch Fee Farm Rent, whether conſiſting of One or of ſeveral Aſſeſſments of Land Tax, ſhall in future be paid and borne out of any Part or Parts only, and out of what Part or Parts of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, of which the Land Tax ſhall be ſo propoſed to be purchaſed as aforeſaid; and in every ſuch Caſe the Part or Parts of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, out of which ſuch Fee Farm Rent ſhall be directed to be paid or borne, ſhall from thenceforth be excluſively ſubject thereto, and to the ſeveral Powers and

and Remedies for the Recovery thereof herein-before mentioned; and the Reſt of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall from thenceforth for ever be wholly and abſolutely freed and diſcharged, as well from the Fee Farm Rent acquired by ſuch Purchaſe as from the Land Tax before charged thereon: Provided always, that the annual Value to be let of the Part or Parts of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſo made excluſively ſubject to the Payment of any ſuch Fee Farm Rent as aforeſaid, ſhall not be leſs in Amount than Three Times the Amount of ſuch Fee Farm Rent at the leaſt: Provided alſo, that the Part or Parts of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall be ſo made excluſively ſubject to ſuch Fee Farm Rent, and the Part or Parts diſcharged therefrom, ſhall be ſeparately deſcribed and diſtinguiſhed in the Contract, or where the Contract ſhall have been previouſly entered into, then in an Indorſement thereon, or in a Schedule annexed thereto, under the Hands and Seals of any Two or more of ſuch Commiſſioners.

Such Part to be ſeparately deſcribed in the Contract.

CLVI. And be it further enacted, That the Certificate of the Contract for the Purchaſe of any ſuch Land Tax ſhall be in the Form mentioned in the Schedule to this Act annexed, marked (D.)

Certificate of Contracts to be according to Schedule (D.)

CLVII. Provided always, and be it further enacted, That it ſhall be lawful for all and every Perſon and Perſons who ſhall become entitled to any Fee Farm Rent, by the Purchaſe of any Land Tax ſold in purſuance of the Proviſions of this Act, to bar and deſtroy any Entail thereof, which might have been barred by Recovery or Fine, by Deed acknowledged by ſuch Perſon or Perſons, and inrolled in One of His Majeſty's Courts of Record at *Weſtminſter*, or in the Courts of the Counties Palatine of *Cheſter*, *Lancaſter*, or *Durham*, or in the Courts of Great Seſſion in *Wales*, or regiſtered in the Office for regiſtering Deeds in the Counties of *Middleſex* or *York*, as the Caſe ſhall require.

Purchaſers of Fee Farm Rents may bar the Entail.

CLVIII. And be it further enacted, That where the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which are or ſhall be leaſed or demiſed at a Rack Rent for any Term or Number of Years, or from Year to Year, or at Will, ſhall be purchaſed by any Tenant or Leſſee thereof, who ſhall not be bound by any Covenant or Agreement to pay the Land Tax during the Continuance of the Demiſe, it ſhall be lawful for ſuch Tenant or Leſſee to retain out of the Rent reſerved or made payable on ſuch Leaſe or Demiſe, during the Continuance thereof, the Amount of the Land Tax ſo purchaſed; and the Payment or Tender of the Reſidue of ſuch Rent ſhall be as valid and effectual to diſcharge ſuch Tenant or Leſſee, as the Payment or Tender of the whole Rent reſerved on ſuch Leaſe would have been in caſe ſuch Land Tax had not been purchaſed.

Where the Land Tax ſhall be purchaſed by a Tenant not bound to pay it, he may retain the Amount out of the Rent.

CLIX. And be it further enacted, That it ſhall be lawful for all Bodies Politick and Corporate, or Companies, and Feoffees and Truſtees for charitable or other publick Purpoſes (notwithſtanding any Statutes of Mortmain, or other Statutes or Laws to the contrary), and alſo for all and every other Perſons or Perſon who, by this Act, are or is authorized to lay out or inveſt any Perſonal Truſt Property, or other Funds, in the Redemption

Truſt Property may be laid out in Redemption of Land Tax, and the Amount as a Fee Farm Rent ſhall be

settled, subject to the same Trusts.

Redemption of Land Tax charged on any Manors, Messuages, Lands, Tenements, or Hereditaments, to lay out and invest any such Personal Trust Property, or other Funds, under the like Restrictions and Regulations, in the Purchase of any Land Tax which shall be sold in pursuance of the Provisions of this Act; and the Amount of such Land Tax shall, as a Fee Farm Rent, stand settled and limited by virtue of this Act to such Uses, and subject to such Trusts, and for such Intents and Purposes, as the Manors, Messuages, Lands, Tenements, or Hereditaments belonging to such Bodies Politick or Corporate, or Companies, or Feoffees or Trustees for charitable or other publick Purposes, or other Person or Persons, the Land Tax whereof might have been redeemed by such Personal Trust Property or other Funds, by virtue of this Act, shall stand settled, limited, or subject to; and where any Personal Trust Property shall be subject to any Trust, to apply the same in the Purchase of Real Estate, to be settled to or for any particular Uses, Intents, or Purposes, for the Benefit of any Bodies Politick or Corporate, or Companies, or any Feoffees or Trustees for charitable or other publick Purposes, or other Person or Persons, it shall be lawful to apply the same in the Purchase of any Land Tax to be sold under the Provisions of this Act; which Land Tax, when purchased, shall, as a Fee Farm Rent, stand settled and limited to such Uses, and subject to such Trusts, and for such Intents and Purposes, to and for which such Real Estate, if purchased, ought to have been conveyed, settled, and limited, according to the Terms of such Trust.

Where any Surplus arising from Sale, *etc.* for redeeming any Land Tax, shall remain, it may be applied in purchasing Land Tax as a Fee Farm Rent.

CLX. And be it further enacted, That where any Surplus Stock or Money arising by any Sale, Mortgage, or Grant, made or to be made by virtue of the said recited Acts or of this Act, for the Purpose of redeeming any Land Tax, shall remain, after reserving so much thereof as shall be necessary to be transferred or paid as the Consideration for the Redemption of such Land Tax, it shall be lawful to apply such Surplus Stock or Money (but nevertheless under such Direction as is herein made necessary for any other Application of such Surplus), in the Purchase of any Land Tax as Fee Farm Rents under the Provisions of this Act, which shall when so purchased stand settled and limited to, for, and upon the like Uses, Trusts, Intents, and Purposes, as the Hereditaments so sold, mortgaged, or charged, stood settled and limited.

Governors of Queen *Anne*'s Bounty, and Trustees of any Property given for the Benefit of the Poor Clergy, may purchase Land Tax for augmenting Livings, which shall issue as a Fee Farm out of the Lands.

CLXI. And be it further enacted, That it shall be lawful for the Governors of the Bounty of Queen *Anne*, and 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*, respectively, to apply any Sum or Sums of Money, or other Funds which by this Act such Governors and Trustees respectively are empowered to apply in and for the Redemption of the Land Tax charged on the Lands, Tythes, or Profits of any Living or Livings herein mentioned, in the Purchase of any Land Tax which shall be sold in pursuance of the Provisions of this Act, for the Purpose of augmenting any such Living or Livings which such Governors or Trustees respectively shall think proper so to augment, and such Land Tax shall for ever after the Purchase thereof be annexed to such Living or Livings, and be issuing as a Fee Farm Rent out of the Manors, Messuages, Lands, Tenements, or Hereditaments, whereon

on the ſame was charged at the Time of ſuch Purchaſe, or ſuch of them as ſhall remain chargeable therewith under the Proviſions of this Act, for the Benefit of ſuch Living or Livings, and be payable on the ſame Days as ſuch Land Tax was payable, and the Incumbent or Incumbents for the Time being of ſuch Living or Livings, ſhall have and enjoy the ſame Powers and Remedies, Benefits and Advantages, for the Recovery thereof, whether by Action, Suit, Diſtreſs, or otherwiſe, as Landlords by Law have or can enjoy for the Recovery of Rents reſerved on Leaſes; and every ſuch 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, any Statutes of Mortmain, or other Statute or Law to the contrary notwithſtanding; and it ſhall alſo be lawful for the ſaid Governors of the Bounty of Queen *Anne*, notwithſtanding any ſuch Statutes or Law to the contrary, to accept and take any Land Tax which ſhall have been ſo purchaſed as a Fee Farm Rent as aforeſaid, and which ſhall be given or bequeathed to them by any Deed, Will, or otherwiſe, for the Purpoſe of augmenting any ſuch Living or Livings as aforeſaid, and to apply the ſame for or towards the Augmentation of ſuch Living or Livings accordingly, and the Incumbent or Incumbents for the Time being of ſuch Living or Livings ſhall hold and enjoy ſuch Land Tax, and all Powers and Remedies for the Recovery thereof, in the ſame Manner as if ſuch Land Tax had been purchaſed by the ſaid Governors, and annexed to ſuch Living or Livings, in purſuance of this Act.

Gifts of Land Tax redeemed for the Augmentation of any Living, ſhall be valid.

CLXII. And be it further enacted, That every Gift or Diſpoſition of any Land Tax which ſhall have been redeemed under the Proviſions of the ſaid recited Acts, or which ſhall be redeemed or purchaſed under the Proviſions of this Act, made by the Perſon or Perſons entitled thereto by Deed, Will, or otherwiſe, for the Augmentation of any Living or Livings whatever, ſhall be valid and effectual; and ſuch Land Tax ſhall be held and enjoyed by or for the Benefit of the Incumbent or Incumbents for the Time being, of the Living or Livings which ſhall be ſo augmented thereby, according to the Tenor of ſuch Deed, Will, or Inſtrument of Gift; any Statutes of Mortmain or other Statute or Law to the contrary notwithſtanding.

No more than 1 *s.* ſhall be taken for the Certificate of the Amount of any Land Tax.

CLXIII. And be it further enacted, That no greater Fee or Reward ſhall be taken or demanded by any Clerk to the Commiſſioners of Land Tax or Supply, or Chief Magiſtrate of any City or Borough, for any Certificate of the Amount of any Land Tax granted under the Authority of this Act, than One Shilling, in reſpect of each Sum ſo certified.

Contracts ſhall be regiſtered with the proper Officer, who ſhall make Three Duplicates of the Amount, *etc.* of the Land Tax redeemed, and deliver One to the Receiver Ge-

CLXIV. And be it further enacted, That every Contract entered into in purſuance of this Act for the Redemption or Purchaſe of any Land Tax charged as aforeſaid, ſhall, before the Transfer or Payment of the Second Inſtalment of Stock or Money to be made thereon, or within Three Calendar Months from the Time of making the Transfer or Payment of Stock or Money thereon, in caſe the whole Conſideration ſhall be transferred at One Time, be regiſtered with the proper Officer appointed or to be appointed for that Purpoſe; which Regiſters ſhall be made in Books to be provided and kept by ſuch Officer, and the ſaid Officer is hereby required

neral for the County or Place, another to the Commissioners of the Land Tax of the Division, and another to the King's Remembrancer.

quired to make out Three Duplicates on Parchment fairly written, under his Hand and Seal, of the several Amounts of the said Land Tax so redeemed or purchased, and exonerated, distinguishing the several Parishes and Places where the same shall have been assessed, and to deliver or cause to be delivered One of such Duplicates to the Receiver General for the County, Riding, or Place where such Land Tax shall have been charged, and One other of such Duplicates to the Commissioners of Land Tax acting for the Division where the Parish or Place in which such Land Tax shall have been charged is situated, and a like Duplicate into the Office of the King's Remembrancer of the Exchequer, whenever the same shall be required.

Copies of the Registers of Contracts shall be good Evidence.

CLXV. And be it further enacted, That every Copy of the Register of any Contract made in pursuance of this Act, and registered according to the Directions thereof with the proper Officer appointed for that Purpose, which shall be signed by him, shall be allowed in all Courts and Places, and before all Persons, to be good and sufficient Evidence of such Contract.

Where Purchasers die without completing Contracts, the Instalments shall be paid out of the Assets, and if deficient the Contract may be sold; but if the Person who shall become vested in Possession shall be desirous of taking the Contract, it may be assigned to him, whether there are Assets or not.

CLXVI. And be it further enacted, That if any Person who shall have entered into any Contract for the Redemption or Purchase of any Land Tax, by virtue of the said recited Acts or of this Act, shall have died or shall die before the Transfer or Payment of all the Instalments of the Consideration contracted to be transferred or paid by him or her, without having made any Provision by Will or otherwise, how the future Instalments shall be made good, then and in such Case the future Instalments shall be paid out of the Assets of the Persons so dying, as a Debt to His Majesty upon Record, and the Executors or Administrators of the Person so dying, and the Trustee or Trustees, Guardian or Guardians, Tutor or Tutors, Curator or Curators, of any Infant, Minor, or other Person entitled to the Estate and Effects of the Person so dying, shall be indemnified against such Infant or Minor, and all other Persons whomsoever, for making good the Instalments necessary to complete the said Contract; and if such Executor or Administrator, Trustee, Guardian, Tutor, or Curator, shall not have Assets for that Purpose, then they shall and may, and they are hereby respectively authorized and empowered to sell, assign, and dispose of the said Contract: Provided always, that when the Person so dying shall have contracted for such Land Tax, under the Benefit of Preference given by the said recited Acts or this Act, without having the absolute Estate or Interest in the Manors, Messuages, Lands, Tenements, or Hereditaments whereon the same was charged, and the Person or Persons having the next immediate beneficial Estate or Interest in Succession, Reversion, Remainder, or Expectancy, and which shall have become vested in Possession by reason of the Determination of the preceding Estate or Interest of the Person so dying, or his, her, or their Guardian or Guardians, or Tutor or Tutors, in Cases of Infancy, or Committee or Committees, or Curator or Curators, in Cases of Lunacy, shall be desirous of taking an Assignment of such Contract in order to complete the same, then and in such Case it shall be lawful for the Executors or Administrators of the Person so dying, to sell and assign such Contract to the Person or Persons whose Estates shall so have become vested in Possession, or the Guardian or Guardians, Tutor or Tutors, Committee or Committees, Curator or Curators, of such Person or Persons, on his, her, or their Behalf, whether

ther ſuch Executors or Adminiſtrators ſhall have in their Hands Aſſets of the deceaſed Perſon or not: Provided alſo, that the Perſon or Perſons to whom ſuch Contract ſhall be aſſigned, ſhall be bound to complete the ſame, upon the ſame Terms and Conditions, by the ſame Inſtalments, and at the ſame Periods, and in the ſame Manner, and have and be entitled to the ſame Benefits and Advantages as the Perſon ſo dying would have been bound to complete the ſame, or would have been entitled to, in caſe he or ſhe had been then living: Provided always, that the reſpective Courts of Exchequer, or the Commiſſioners for the Affairs of Taxes, may in all ſuch Caſes give the like Relief, by enlarging the Time for making good any future Inſtalment or Inſtalments, as they are hereby authorized to do in Caſes of Forfeiture through the Default of the Party.

Perſons to whom Contracts are aſſigned, ſhall be bound to complete them upon the original Terms.

The Time for Payment of Inſtalments may be enlarged.

CLXVII. And be it further enacted, That if any Perſon or Perſons, after entering into any ſuch Contract as aforeſaid for the Redemption or Purchaſe of any Land Tax, ſhall afterwards neglect or refuſe to complete the ſame by the due and regular Transfer or Payment of the Conſideration (whether by Inſtalments or otherwiſe), agreed to be made thereon, then and in every ſuch Caſe, and immediately after Default ſhall be made in the Transfer or Payment of ſuch Conſideration, or any Part thereof, ſuch Contract ſhall become null and void, and the Whole of the Land Tax ſo contracted for ſhall be revived and again become chargeable on the Manors, Meſſuages, Lands, Tenements, or Hereditaments whereon the ſame was charged prior to ſuch Contract, and ſuch Land Tax (whether the ſame ſhall have been redeemed or purchaſed) ſhall be again aſſeſſed, raiſed, levied, and collected, for the Uſe of His Majeſty, His Heirs and Succeſſors, or be again ſold by the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, in the ſame Manner as if ſuch Contract had not been entered into; and the Perſon or Perſons ſo making Default ſhall, for the Non-performance of the Contract, be ſubject to a Penalty not exceeding One Sixteenth Part of the Conſideration agreed to be tranſferred or paid on ſuch Contract; and in Caſes where the Conſideration to be transferred ſhall be Three Pounds *per Centum* Conſolidated Bank Annuities, and no Part thereof ſhall have been transferred, the Amount of the Penalty ſhall be the Value of ſuch Sixteenth Part of the Conſideration, according to the average Price of Three Pounds *per Centum* Conſolidated Bank Annuities on the Day on which the Transfer of ſuch Conſideration, or the Firſt Inſtalment thereof, ought to have been made; or in caſe the Books for entering Transfers of ſuch Annuities ſhall then be ſhut, then according to the average Price of Three Pounds *per Centum* Reduced Bank Annuities on ſuch Day.

If Default be made in fulfilling Contracts, the Land Tax ſhall revive, and be again re-aſſeſſed or ſold, and the Defaulter ſhall be ſubject to a Penalty not exceeding One Sixteenth of the Conſideration.

CLXVIII. And be it further enacted, That where any Land Tax ſhall have been, or ſhall be revived and again become chargeable on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, by virtue of the ſaid recited Acts or of this Act, the Commiſſioners of Land Tax or Supply acting in and for the Diviſion or Place, County or Stewartry, or the Chief Magiſtrate of the City or Borough within which ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be ſituate, or any Three of them, ſhall and they are hereby required, within Six Calendar Months after ſuch Land Tax ſhall be ſo revived, to deliver or cauſe to be delivered a Schedule or Duplicate

Where Land Tax ſhall revive, the Commiſſioners of Land Tax or Supply, or Chief Magiſtrate, ſhall, within Six Months, deliver a Schedule to the Receiver General, and tranſ-

mit a Duplicate to the King's Remembrancer if in *England*, or Barons of Exchequer if in *Scotland*, ſpecifying the Amount, *etc.*

Duplicate in Parchment, under their Hands and Seals, to the Receiver General for the County, Riding, Diviſion, or Place, if in *England*, or his Deputy, or to the Receiver General, if in *Scotland*, and ſhall tranſmit or cauſe to be tranſmitted a like Schedule or Duplicate into the King's Remembrancer's Office, if in *England*, and to the Barons of the Exchequer, if in *Scotland*; which Schedule or Duplicate ſhall contain and ſpecify the Amount of the Land Tax ſo revived and again become chargeable, and the Year in which, and the Period from whence ſuch Land Tax ſhall have been revived; and in caſe ſuch Land Tax ſhall have become revived from any Period preceding the Commencement of the Year in and for which ſuch Schedule or Duplicate ſhall be made out as aforeſaid, ſuch Schedule or Duplicate ſhall alſo contain and ſpecify the Amount of the Arrears of ſuch Land Tax up to the Commencement of ſuch Year as aforeſaid; diſtinguiſhing the Amount of the Land Tax ſo revived and again become chargeable, from the Amount of ſuch Arrears as aforeſaid.

Where Contracts ſhall become forfeited, the Courts of Exchequer may enlarge the Time for making Inſtalments, and grant ſuch Relief as ſhall appear reaſonable, which the Commiſſioners for Taxes, with the Approbation of the Treaſury, may do, where the Penalty ſhall not exceed 50 *l.*

CLXIX. And be it further enacted, That where any Contract ſhall become forfeited, it ſhall be lawful for the Courts of Exchequer in *England* and *Scotland* reſpectively, on the Application of the Perſon or Perſons who ſhall have incurred ſuch Penalty as aforeſaid, or any other Perſon or Perſons who may be prejudiced by ſuch Default, by Petition to be preferred in a ſummary Way, ſtating the Grounds of ſuch Application, to enlarge the Time for making good any ſubſequent Inſtalment or Inſtalments, and to grant ſuch Relief to the Party or Parties as to the ſaid Courts reſpectively ſhall ſeem meet, upon Payment of all Coſts, and upon ſuch other Terms and Conditions as to ſuch Courts reſpectively ſhall appear reaſonable: Provided always, that where the Amount or Value of the Penalty incurred ſhall not exceed the Sum of Fifty Pounds of lawful Money of *Great Britain*, it ſhall be lawful for the Commiſſioners for the Affairs of Taxes (with the Approbation of the Commiſſioners of His Majeſty's Treaſury), to enlarge the Time for making good any ſuch ſubſequent Inſtalment or Inſtalments, or to grant ſuch other Relief to the Party or Parties as to the ſaid Commiſſioners for the Affairs of Taxes (with ſuch Approbation as aforeſaid), ſhall ſeem meet.

Where any Contract ſhall have become void, and the Penalty has not been proſecuted for, the Commiſſioners for reducing the National Debt, *etc.* may reſerve for the Uſe of the Publick, ſuch Part of any Inſtalments, which may have been paid, as ſhall be equal to the Penalty.

CLXX. And be it further enacted, That where any Contract, made under and by virtue of this Act, ſhall have become null and void as aforeſaid, and no Proſecution for the Penalty ſhall have been brought, it ſhall be lawful for the Commiſſioners for the Reduction of the National Debt, and for the Receivers General in *England* and Collectors in *Scotland* reſpectively, and they are hereby required, in Caſes where any Inſtalment or Inſtalments ſhall have been tranſferred or paid on ſuch Contract, to reſerve to the Uſe of the Publick ſuch Part of the Conſideration under ſuch Contract as ſhall be equal to the Penalty incurred, and on Demand thereof made to tranſfer or pay the Remainder thereof to the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons intereſted in ſuch Stock or Money, their, his, or her Succeſſors, Executors, Adminiſtrators, or Aſſigns.

Where Stock has been improperly

CLXXI. And be it further enacted, That where any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons have transferred

or may hereafter transfer to the Commiſſioners for the Reduction of the National Debt, on Account of the Redemption of Land Tax, any Conſolidated or Reduced Three Pounds *per Centum* Bank Annuities, which ought not to be transferred for that Purpoſe, or have paid or ſhall hereafter pay into the Bank of *England* any Sum or Sums of Money by Way of Intereſt, which ought not to have been ſo paid, then, and in ſuch Caſe, upon a Certificate ſigned by any Three or more of the Commiſſioners for the Affairs of Taxes, that ſuch Bank Annuities ought not to have been ſo transferred, or that ſuch Monies ought not to have been ſo paid, it ſhall be lawful for the ſaid Commiſſioners for the Reduction of the National Debt, or any One or more of them, or for the Governor and Company of the Bank of *England*, as the Caſe ſhall require, and they reſpectively are hereby required to re-transfer the ſaid Bank Annuities, or to repay, out of any Monies in the Hands of ſuch Governor and Company on Account of Intereſt under this Act, the ſaid Monies unto the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons by whom or on whoſe Account the ſame were tranſferred or paid to them reſpectively; and wherever it ſhall appear, to the Satisfaction of the ſaid Commiſſioners for the Affairs of Taxes, that any Sum or Sums of Money ſhall have been paid to any Receiver General or his Deputy, on Account of the Redemption of Land Tax, or on Account of Intereſt, which ought not to have been ſo paid, then it ſhall be lawful for the ſaid Commiſſioners for the Affairs of Taxes, or any Three or more of them, to order and direct ſuch Receiver General or his Deputy, to repay all ſuch Monies to the Bodies Politick or Corporate, or Companies, or other Perſon or Perſons who ſhall appear to have paid the ſame; and the Receipt and Receipts of ſuch Bodies Politick or Corporate, or Companies, and other Perſon or Perſons, ſhall be ſufficient Diſcharges for ſuch Bank Annuities ſo re-transferred, or Monies ſo repaid as aforeſaid.

transferred, or Money ſo paid to the Bank by Way of Intereſt, the Stock may be re-transferred, or Money repaid, upon Certificate from the Commiſſioners for Taxes, who may alſo direct Receivers General to repay Monies improperly paid to them.

CLXXII. And be it further enacted, That where any Bank Annuities ſhall have been or ſhall be transferrable to any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons under the Order and Direction of the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Letters Patent under the Great Seal, or the Commiſſioners for the Affairs of Taxes reſpectively, or without any ſuch Order or Direction, in Caſes where any Contract ſhall have become null and void, all ſuch Dividends or Arrears of Dividend ſhall be iſſued from the Receipt of the Exchequer, and be payable at the Bank of *England* for and in reſpect of the ſaid Bank Annuities, which ſhall have been or ſhall be re-transferred by the Commiſſioners for the Reduction of the National Debt, to any Bodies Politick or Corporate, or Companies, or other Perſon or Perſons as aforeſaid, as would have been payable thereon in caſe the ſame Bank Annuities had not been transferred to the ſaid laſt mentioned Commiſſioners.

Where Bank Annuities ſhall be tranſferrable on Contracts becoming void, the Dividends ſhall be iſſued from the Exchequer, and payable at the Bank, as they would have been, had there been no Transfer to the Commiſſioners for reducing the National Debt.

CLXXIII. And be it further enacted, That no Contract entered into for the Redemption or Purchaſe of any Land Tax, nor any Aſſignment of any ſuch Contract or Land Tax, by virtue of the ſaid recited Acts or this Act, nor any Copy of the Regiſter thereof, nor any Certificate or Receipt which ſhall be given by virtue of the ſaid recited Acts or of this Act, nor any Transfer of any Stock in the Funds which ſhall be made by virtue of the ſaid recited Acts or of this Act, to the Commiſſioners for the Reduction of the National Debt, nor any Letter of Attorney authorizing any Perſon or Perſons to transfer any ſuch Stock to the ſaid Commiſſioners,

No Contract, Aſſignment, Copy of Regiſter, Certificate, Tranſfer, Letter of Attorney, nor Affidavit, under this or the recited Acts, liable to Stamp Duty.

ſioners, or to accept any ſuch Stock previouſly to and for the Purpoſe of transferring the ſame to them, nor any Affidavits whatever to be made in purſuance of the ſaid recited Acts or of this Act, ſhall be liable to any Stamp Duty whatever.

Where the Collectors of the Land Tax in *Scotland* ſhall not have entered into Bond, as directed by 39 Geo. 3. c. 40. they ſhall, within a limited Time, enter into ſuch Bonds as the Barons of the Exchequer ſhall require, for paying the Monies they receive to the Receiver General for *Scotland*, to whom ſuch Bond or Extracts ſhall be delivered.

CLXXIV. And be it further enacted, That where the reſpective Collectors of Ceſs or Land Tax appointed or to be appointed in the ſeveral Shires, Stewartries, Cities, Burghs, and Places in *Scotland*, ſhall act in purſuance of the ſaid recited Act of the Thirty-ninth Year of His preſent Majeſty's Reign, for amending ſo much of the ſaid Three firſt recited Acts as relates to *Scotland*, ſhall not have entered into ſuch Bonds to the reſpective Commiſſioners as are therein mentioned, ſuch Collectors reſpectively ſhall within Forty Days after the paſſing of this Act, or after they ſhall be ſo reſpectively appointed, as the Caſe may be, and before they or any of them ſhall receive any Monies to be paid as the Conſideration for the Redemption or Purchaſe of any Land Tax, in purſuanee of this Act, enter into Bonds to the ſaid reſpective Commiſſioners for the Purpoſes of this Act, or any Three or more of them, in ſuch Shires, Stewartries, Cities, Burghs, and Places, with ſuch good and ſufficient Caution as the Barons of the Exchequer in *Scotland* ſhall require, binding him or them, and his or their Sureties, conjunctly and ſeverally, for his and their duly paying to the Receiver General for *Scotland* at *Edinburgh*, at ſuch Times after the Receipt thereof as the ſaid Barons ſhall direct to be inſerted in ſuch Bonds, all ſuch Sum and Sums of Money as ſhall be paid to them in purſuance of the ſaid recited Acts, or either of them, or this Act, for the Redemption or Purchaſe of any Land Tax, under a Penalty of Two hundred Pounds Sterling, over and above Performance, and which Bonds the ſaid Commiſſioners, or any Three or more of them, are hereby authorized and required to take; and the ſaid reſpective Commiſſioners ſhall forthwith cauſe the ſaid Bonds to be delivered to the Receiver General at *Edinburgh*, or not being delivered to ſuch Receiver General, ſhall cauſe the ſame to be regiſtered in the Books of Council and Seſſion, and Extracts thereof to be delivered to the ſaid Receiver General at *Edinburgh*; and all ſuch Bonds already entered into by ſuch Collectors or their reſpective Sureties as are now in force ſhall continue in force for the Purpoſes of this Act, in like Manner as if the ſame had been reſpectively entered into after the paſſing of this Act.

Bonds already entered into ſhall continue in force.

If ſuch Collectors fail to enter into Bond, the Commiſſioners ſhall certify the ſame to the Barons of the Exchequer, who ſhall order any Conſideration in Money for Redemption or Purchaſe of Land Tax to be paid to the Receiver General, whoſe Receipt ſhall be valid.

CLXXV. Provided always, and be it further enacted, That in caſe the Collector or Collectors in any Shire, Stewartry, Burgh, or Place, ſhall fail or neglect to enter into ſuch Bond as aforeſaid within the Period hereinbefore mentioned, the ſaid Commiſſioners ſhall, immediately after the Expiration of the ſaid Forty Days, certify ſuch Failure or Neglect to the ſaid Barons of the Court of Exchequer in *Scotland*, and it ſhall thereupon be lawful for the ſaid Barons, and they are hereby required, upon the Receipt of ſuch Certificate, to order and direct that the Conſideration for the Redemption or Purchaſe of any Land Tax in ſuch Shire, Stewartry, City, Burgh, or Place, where the ſame ſhall be in Money, ſhall be paid to the Receiver General, or his Deputy or Deputies, at *Edinburgh*, or to ſuch Perſon or Perſons in ſuch Shire, Stewartry, City, Burgh, or Place, as he ſhall appoint to receive the ſame; and after ſuch Order or Direction, all and every Perſon and Perſons, Bodies, Corporations, and Companies, who ſhall contract for the Redemption or Purchaſe of any

Land.

Land Tax, the Conſideration for the Redemption or Purchaſe whereof ſhall be in Money, ſhall pay ſuch Conſideration to ſuch Receiver General, or his Deputy or Deputies, or ſuch Perſon or Perſons as he ſhall appoint to receive the ſame as aforeſaid; and the Certificate or Receipt of ſuch Receiver General, or his Deputy or Deputies, or ſuch Perſon or Perſons as aforeſaid (and which he and they are hereby empowered and directed to give), ſhall be as valid and effectual in all Reſpects as the Receipt of any Collector is by the ſaid Act directed to be, in caſe ſuch Conſideration was paid to a Collector in purſuance of the ſaid recited Act.

Where any ſuch Collector does not duly pay the Money to the Receiver General, he may preſent the Bond to the Barons of Exchequer, praying a Proceſs thereon; or he may proceed according to the Courſe of the Court of Exchequer.

CLXXVI. And be it further enacted, That in every Caſe where any ſuch Collector or Collectors ſhall fail or neglect to pay over to the ſaid Receiver General at *Edinburgh*, or his Deputy or Deputies, any ſuch Sum or Sums of Money within ſuch Number of Days after the ſame ſhall be received by him or them as aforeſaid, as ſhall be ſpecified in the Bond entered into by ſuch Collector or Collectors as aforeſaid, the ſaid Receiver General, or his Deputy or Deputies, may preſent the Bond, or an Extract thereof, to any One or more of the Barons of the Court of Exchequer in *Scotland*, with a Petition, ſtating the Sum due and not accounted for by ſuch Collector or Collectors, and praying for a Horning or other competent and legal Proceſs of Court upon ſuch Bond or Extract, making Oath that the Sum ſtated in the Petition is due and not accounted for; and the Baron or Barons to whom ſuch Petition ſhall be preſented, may thereupon order a Horning or other competent and legal Proceſs of Court to iſſue, and which Proceſs of Court may be proceeded in by Arreſtment, Poinding, Denunciation, Caption, Impriſonment, and otherwiſe, for recovering from ſuch Collector or Collectors, and his, her, or their Surety or Sureties, the Sums due from ſuch Collector or Collectors, and for the Penalty of Two hundred Pounds in ſuch Bond, over and above the Sums ſo due as aforeſaid, or the Receiver General, or his Deputy or Deputies, upon making Oath to the Sums due and unaccounted for, ſhall be at Liberty to proceed to the recovering the Payment thereof, and of the Penalty in the Bond, by any Proceſs for recovering Payment of Debts due to His Majeſty, according to the Courſe of the Court of Exchequer in *Scotland*.

38 Geo. 3. c. 5.

CLXXVII. And whereas by the ſaid recited Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, for granting an Aid to His Majeſty by a Land Tax, it is enacted, that every Receiver General in *England*, *Wales*, and *Berwick-upon-Tweed*, upon the Receipt of the whole Aſſeſſments of the County, Riding, City, or Town, for which he is appointed Receiver General (in caſe he ſhall have received the ſeveral Duplicates of each Pariſh and Place therein, and that Duplicates ſhall be returned to the Office of His Majeſty's Remembrancer of the Exchequer, and not otherwiſe), ſhall allow and pay, according to ſuch Warrant as ſhall be given in that Behalf by the ſaid Commiſſioners, or any Two or more of them, Three Halfpence in the Pound, and no more, to the Commiſſioners Clerks, for their Pains in fair Writing the Aſſeſſments, Duplicates, and Copies therein-before directed, and all Warrants, Orders, and Inſtructions relating thereto: And whereas Doubts have ariſen whether, under the ſaid Proviſion, ſuch Receivers General are authorized to allow and pay to the ſaid Clerks Three Halfpence in the Pound upon ſuch Land Tax, as hath been or ſhall from Time to Time be redeemed; be it therefore enacted, That ſo long as a Duplicate of the Land Tax charged upon any

While a Duplicate of the Land Tax ſhall be re-

quired under last mentioned Act, to be delivered to any Receiver General, he shall allow to the Clerk to the Commissioners of Land Tax 1*d.* 2*q.* in the Pound, as well upon the Tax redeemed as that remaining chargeable.

any Parish or Place in respect of the Manors, Messuages, Lands, Tenements, or Hereditaments therein, shall, under the Provisions of the said last mentioned Act of the Thirty-eighth Year of His Majesty's Reign and of this Act, be required to be delivered to any such Receiver General, it shall be lawful for any such Receiver General in *England*, *Wales*, and *Berwick-upon-Tweed*, and he is hereby required, upon the Receipt of the whole Assessments of the County, Riding, or Place, for which he shall be Receiver, in case he shall have received such Duplicates as aforesaid, and the same shall be returned to the Office of His Majesty's Remembrancer of the Exchequer, pursuant to the Directions of the said last mentioned Act, to allow and pay to the respective Clerks for the Time being to the Commissioners of Land Tax, who shall have delivered such Duplicates Three Halfpence in the Pound, as well upon the Amount of Land Tax which shall have been redeemed or purchased in such respective Parishes or Places, as upon so much of the Land Tax as shall remain chargeable therein: Provided always, that it shall be lawful for the Commissioners of His Majesty's Treasury, or any Three or more of them, or the Lord High Treasurer for the Time being, whenever they shall think fit, to order and direct that the said Allowance of Three Halfpence in the Pound shall cease to be paid, for or in respect of so much of the said Land Tax as shall have been redeemed or purchased; any Thing herein contained to the contrary notwithstanding.

The Treasury may order the said Allowance to cease on the Land Tax redeemed.

38 Geo. 3. c. 5.

CLXXVIII. And whereas by the said last mentioned Act, it is enacted, that no Receiver whatsoever of any Monies granted by the said Act to be raised in *England*, *Wales*, or the Town of *Berwick-upon-Tweed*, or any Heirs, Executors, or Administrators of such Receiver, should in any Account of the Monies wherewith such Receiver should be chargeable, unless such Account should be declared and passed in the Exchequer within Two Years at the fartheſt after the Twenty-fourth Day of *March* One thousand seven hundred and ninety-eight, be allowed or admitted to be set *insuper*, or charge any County, Division, or Place in *England*, *Wales*, or the Town of *Berwick-upon-Tweed*, for any Monies granted by the said Act which should be in Arrear and unpaid, but that the same should remain a Debt upon every such Receiver, to be answered by him and his Securities, his or their Heirs, Executors, Administrators Lands, Tenements, Goods, and Chattels respectively; which Provision applies only to the Monies directed to be raised for the Year ending the Twenty-fifth Day of *March* One thousand seven hundred and ninety-nine: And whereas by the said recited Act of the Forty-first Year of His present

41 Geo. 3. (*U. K.*) c. 72.

Majesty's Reign, intituled, *An Act for extending the Period of Preference granted and continued by several Acts to Bodies Corporate, and Persons, for the Redemption of the Land Tax, and to amend an Act of the Thirty-eighth Year of the Reign of His present Majesty for granting an Aid to His Majesty by a Land Tax*, it was enacted, that no such Receiver should, in his or their Account of the Monies, which under and by virtue of the said last mentioned Act of the Thirty-eighth Year of His present Majesty's Reign, were to be raised in or for the respective Years ending the Twenty-fifth Day of *March* One thousand eight hundred, and One thousand eight hundred and one, be allowed or admitted to set *insuper*, or charge any County, Division, or Place in *England*, *Wales*, or the Town of *Berwick-upon-Tweed*, for any of the said Monies which should be in Arrear and unpaid, unless such Account should be declared and passed in the Exchequer

Exchequer within Two Years at the fartheſt after the Expiration of ſuch Years, nor to ſet *inſuper*, or charge any ſuch County, Diviſion, or Place in any Account of the Monies which, under and by virtue of the ſaid laſt mentioned Act, ſhould be to be raiſed in or for any Year after the Twenty-fifth Day of *March* One thouſand eight hundred and one, for any of the ſaid Monies which ſhould be in Arrear and unpaid, unleſs ſuch Account ſhould be declared and paſſed in the Exchequer, within Two Years after the Commencement of the Year (every ſuch Year commencing from and after the Twenty-fifth Day of *March*), in and for which ſuch Monies ſhould be to be raiſed; but all ſuch Monies in Arrear ſhould remain a Debt upon every ſuch Receiver, to be anſwered by him and his Securities, his and their Executors and Adminiſtrators Lands, Tenements, Goods, and Chattels reſpectively: And whereas it is expedient that other Proviſion ſhould be made in this Behalf, in regard to Monies raiſed, and to be raiſed for any Year commencing after the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine; be it therefore enacted, That no ſuch Receiver, his Heirs, Executors, or Adminiſtrators, ſhall in his or their Account of the Monies which under and by virtue of the ſaid laſt recited Act, were to be raiſed in and for the reſpective Years ending the Twenty-fifth Day of *March* One thouſand eight hundred, and One thouſand eight hundred and one, be allowed or admitted to ſet *inſuper*, or charge any County, Diviſion, or Place in *England*, *Wales*, or the Town of *Berwick-upon-Tweed*, for any of the ſaid Monies which ſhall be in Arrear and unpaid, unleſs ſuch Account ſhall be declared and paſſed in the Exchequer, within Three Years at the fartheſt after the Expiration of ſuch Years, nor to ſet *inſuper*, or charge any ſuch County, Diviſion, or Place, in any Account of the Monies which, under and by virtue of the ſaid Act, ſhall be to be raiſed in and for any Year after the Twenty-fifth Day of *March* One thouſand eight hundred and one, or any of the ſaid Monies which ſhall be in Arrear and unpaid, unleſs ſuch Account ſhall be declared and paſſed in the Exchequer within Two Years after the Expiration of the Year (every ſuch Year commencing from and after the Twenty fifth Day of *March*), in and for which ſuch Monies ſhall be to be raiſed; but all ſuch Monies in Arrear ſhall remain a Debt upon every ſuch Receiver, to be anſwered by him and his Securities, his and their Executors and Adminiſtrators Lands, Tenements, Goods, and Chattels reſpectively.

No Receiver in his Account of the Money which was to be raiſed under the laſt recited Act for the Years ending *March* 25, 1800, and 1801, ſhall be allowed to ſet *inſuper*, or charge any Place in *England*, for any Money in Arrear, unleſs his Account be paſſed within Three Years, nor for any Year thereafter, unleſs his Account be paſſed within Two Years after the Expiration thereof.

CLXXIX. Provided always, and be it further enacted, That the Conditions of all Bonds to His Majeſty which have been entered into by ſuch Receivers General, or their reſpective Sureties, and are now in force, in regard to the receiving, accounting for, and paying the Land Tax within the Period ſpecified in the ſaid laſt recited Act, ſhall relate reſpectively to the Period ſpecified in this Act, in like Manner as if ſuch Bonds had been entered into after the paſſing of this Act, and in purſuance thereof.

The Conditions of Bonds entered into, ſhall relate to the Period ſpecified in this Act.

CLXXX. And be it further enacted, That the Whole of the Land Tax charged on any Pariſh or Place ſhall (notwithſtanding the Diſcharge of any Part thereof) continue to be inſerted in the Certificates of Aſſeſſment to be ſigned by the Commiſſioners of the Land Tax, ſo long as any Part of the Proportion of Land Tax charged and chargeable in ſuch Pariſh or Place ſhall remain payable in ſuch Pariſh or Place, either to His Majeſty, His Heirs or Succeſſors, or to any Perſon or Perſons who ſhall have redeemed any Land Tax by virtue of the ſaid recited Acts, or any of them, and

The Whole of the Land Tax charged on any Place ſhall be inſerted in the Certificate of Aſſeſſment, ſo long as any Part ſhall remain payable either to His Majeſty,

or any Perſons who ſhall have redeemed any Land Tax and declared an Option, to be conſidered as Perſons not intereſted, and all Lands not exonerated, ſhall continue ſubject to a yearly Aſſeſſment not exceeding 4*s.* in the Pound, and ſhall be raiſed, *etc.* as directed by 38 Geo. 3. c. 5.

and ſhall have declared an Option in their Contracts reſpectively, to be conſidered on the ſame Footing as Perſons not intereſted; and that all ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall not have been exonerated by virtue of the ſaid recited Acts or of this Act, from the Land Tax, ſhall continue ſubject to a new Aſſeſſment yearly and from Year to Year, by an equal Rate, according to the annual Value of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, not exceeding in One Year the Rate of Four Shillings in the Pound on ſuch annual Value; and that ſuch Part of the ſaid Land Tax which ſhall remain payable as aforeſaid in any Pariſh or Place, ſhall be raiſed, levied, collected, and received in ſuch and the like Form and Manner, and under ſuch Penalties, Forfeitures, and Diſabilities, and according to ſuch Rules, Methods, and Directions, as if the Manors, Meſſuages, Lands, Tenements, or Hereditaments charged with the Land Tax ſo remaining payable as aforeſaid, formed an entire Pariſh or Place, and as are preſcribed, directed, and appointed by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax, with reſpect to the Quota of each Pariſh or Place: Provided always, that upon the Delivery of the Certificates and Precepts to the ſeveral Collectors, for the raiſing, levying, collecting, and recovering ſuch Part of the ſaid Land Tax as ſhall ſo remain payable in ſuch Pariſh or Place, the ſaid Collectors ſhall be directed to return in their Schedule to the Receiver General for the County, Riding, or Place, the Amount of the Land Tax which ſhall have been redeemed in ſuch Pariſh or Place, and from the Payment of which ſuch Pariſh or Place ſhall have been exonerated: Provided alſo, that if any ſuch Lands, Tenements, or Hereditaments are ſituated in *Scotland*, the ſame ſhall continue ſubject to a new Aſſeſſment yearly and from Year to Year, according to the Rates and in the Manner eſtabliſhed by Law or Cuſtom in that Country.

On Delivery of the Certificates and Precepts to the Collectors, they ſhall be directed to return in their Schedule to the Receiver General, the Amount of the Land Tax redeemed.

In *Scotland* ſuch Lands ſhall be ſubject to a new yearly Aſſeſſment as eſtabliſhed by Law or Cuſtom there.

CLXXXI. And be it further enacted, That if any Aſſeſſment of Land Tax which ſhall continue to be charged in purſuance of this Act, ſhall at any Time hereafter be found to exceed the Rate of Four Shillings in the Pound on the annual Value of the Manors, Meſſuages, Lands, Tenements, or Hereditaments whereon the ſame ſhall be charged, ſuch Land Tax ſhall be ſubject to an Abatement, in the Manner in ſuch Caſes directed by the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax; and that after ſuch Abatement made, an Aſſeſſment, ſpecifying ſuch Abatement, ſhall be made thereof accordingly, and the Commiſſioners making ſuch Aſſeſſment ſhall cauſe Duplicates thereof to be returned to the ſaid Receivers General, the Commiſſioners for the Affairs of Taxes, and the Offices of the King's Remembrancer at *Weſtminſter* and *Edinburgh* reſpectively, and in the Manner therein directed in other Caſes of Aſſeſſments.

If any Aſſeſſment ſhall exceed 4*s.* in the Pound, it ſhall be ſubject to an Abatement, as directed by 38 Geo. 3. c. 5. and Duplicates of the Aſſeſſment, ſpecifying ſuch Abatement, ſhall be tranſmitted to the Receiver General, the Commiſſioners for Taxes, and the Offices of the Kings Remembrancers.

CLXXXII. And be it further enacted, That whenever in any Pariſh or Place ſeparately aſſeſſed to the Land Tax, the Whole of the Land Tax charged upon the Manors, Meſſuages, Lands, Tenements, or Hereditaments in ſuch Pariſh or Place ſhall have been redeemed or purchaſed, and all the Manors, Meſſuages, Lands, Tenements, or Hereditaments therein ſhall be exonerated, under and by virtue of the ſaid recited Acts or of this Act, from the Payment of any Sum or Sums of Money as Land Tax,

Whenever in any Place ſeparately aſſeſſed, the Whole of the Land Tax ſhall have

all Aſſeſſments in ſuch Pariſh or Place by virtue of this Act ſhall ceaſe and determine.

been redeemed, the Aſſeſſments ſhall ceaſe.

CLXXXIII. And be it further enacted, That it ſhall be lawful for the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, or the Lord High Treaſurer for the Time being, to order and direct any Sum or Sums of Money to be iſſued and paid out of any Monies in the Hands of any Receiver or Receivers, or any publick Monies in the Exchequer, or any Aids or Supplies granted or to be granted by Parliament for the Service of the Year in which ſuch Expences ſhall be incurred, for the Payment of the Allowances herein-after directed to the Commiſſioners for the Time being acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, and alſo for the Payment of Salaries to any Secretaries, Clerks, and other Officers acting in the Execution thereof, and for diſcharging ſuch incidental Expences as ſhall neceſſarily attend the Execution of this Act, in ſuch Manner as the ſaid Commiſſioners of the Treaſury, or any Three or more of them, or the Lord High Treaſurer, ſhall from Time to Time think fit and reaſonable in that Behalf: Provided always, that no greater Sum ſhall be paid to the ſaid Commiſſioners ſo acting in the Execution of this Act as aforeſaid, than after the Rate of Three-pence in the Pound on the Amount of the Land Tax ſold by them, to be paid to and amongſt them in equal Proportions: Provided alſo, that an Account of all ſuch Expences ſhall be annually laid before Parliament: Provided alſo, that ſuch Expences ſhall not be liable to account, otherwiſe than before the ſaid Commiſſioners of the Treaſury, or Lord High Treaſurer for the Time being.

Treaſury may pay Salaries and Expences out of Money in the Hands of any Receiver, *etc.* but to the Commiſſioners not exceeding 3 *d.* in the Pound on the Land Tax ſold.

Account of Expences to be laid before Parliament.

CLXXXIV. And be it further enacted, That whenever any Notice required to be given by this Act cannot be delivered to the Perſon or Perſons to whom ſuch Notice is directed, it ſhall be ſufficient for the Party obliged to give ſuch Notice, to leave the ſame at the laſt or moſt uſual Place of Abode of the Perſon or Perſons to whom ſuch Notice is given, if ſuch Perſon or Perſons ſhall be in *Great Britain*, or if ſuch Perſon or Perſons ſhall be beyond the Seas, then to publiſh the ſame in the *London Gazette*: Provided always, that all Notices whatever which ſhall have been given or delivered purſuant to the Directions of the ſaid recited Acts, or any of them, ſhall be valid and effectual for the Purpoſes of this Act.

Notices left at the laſt or moſt uſual Places of Abode of Perſons in *Great Britain*, or publiſhed in the *London Gazette*, if the Perſons be beyond the Seas, ſhall be ſufficient.

Notices given purſuant to recited Acts ſhall be valid.

CLXXXV. And be it further enacted, That the Acceptance of any Commiſſion from His Majeſty in purſuance of the ſaid recited Acts, or any of them, or of this Act, ſhall not vacate the Seat of any Perſon returned to ſerve in Parliament, nor ſhall the Election of any Perſon who hath accepted or who ſhall accept any ſuch Commiſſion be in any Manner impeached thereby, or made void; any Law or Statute to the contrary notwithſtanding: Provided always, that the Acceptance of the Office of a Commiſſioner for the Redemption or Sale of Land Tax under the ſaid recited Acts or this Act, ſhall not, by Reaſon of any Allowance for executing the ſame, 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 this Act to all Intents and Purpoſes, and ſhall not impeach any Claim or Title

Commiſſions under this or recited Acts, not to vacate Seats in Parliament, nor the Office of a Commiſſioner for Sale of the Land Tax be deemed a Place of Profit under His Majeſty.

Title which ſuch Commiſſioners may have to any other Allowance whatever under His Majeſty.

When any 3 *per Cents.* ſhall be tranſferred to the Commiſſioners for reducing the National Debt, the Dividends thereon ſhall ceaſe to be iſſued from the Exchequer.

CLXXXVI. And be it further enacted, That when any Capital Stock of Three Pounds *per Centum* Bank Annuities ſhall, by virtue of the ſaid recited Acts or of this Act, be transferred to the Commiſſioners for the Reduction of the National Debt, the Intereſt or Dividends which ſhall have been payable on ſuch Stock ſhall from thenceforth ceaſe to be iſſued from the Receipt of the Exchequer, or to be charged on the Conſolidated Fund, and the Money which would have been applicable to the Payment thereof, ſhall remain and be a Part of the growing Produce of the Conſolidated Fund of *Great Britain*, to be applied in ſuch Manner as Parliament ſhall from Time to Time direct.

The Duty by firſt recited Act for Redemption of the Land Tax, made perpetual, to be carried to the Conſolidated Fund.

CLXXXVII. And be it further enacted, That the ſeveral Sums of Money ariſing from the Produce of the Duty by the ſaid firſt recited Act for the Redemption of the Land Tax, made perpetual as aforeſaid, which ſhall be paid into the Receipt of the Exchequer in any Year, ſhall, from Time to Time, be carried to and made Part of the Conſolidated Fund of *Great Britain*.

Two Commiſſioners for Reduction of the National Debt may act.

CLXXXVIII. And be it further enacted, That it ſhall and may be lawful for any Two of the Commiſſioners for the Reduction of the National Debt for the Time being, to execute and do all Matters and Things which by this Act the Commiſſioners for the Reduction of the National Debt are required and empowered to do.

How Penalties (other than to the Party aggrieved) above 50*l.* ſhall be recovered, and how applied, if ſued for within Six Months.

CLXXXIX. And be it further enacted, That all Penalties and Forfeitures to be ſued for by the Party aggrieved, by virtue of this Act, ſhall and may be ſued for by Action of Debt, or on the Caſe, in any of His Majeſty's Courts of Law in *England* and *Scotland* reſpectively, holding Pleas to the Amount of Forty Shillings; in which Action or Suit the Plaintiff or Plaintiffs ſhall be entitled to his, her, or their full Coſts, as in other Caſes in the ſaid Courts; and that One Moiety of all pecuniary Penalties and Forfeitures hereby impoſed, other than to the Party aggrieved, where the Amount or Value of the ſame ſhall exceed the Sum of Fifty Pounds of lawful Money of *Great Britain*, ſhall, if ſued for within the Space of Six Calendar Months from the Time of ſuch Penalties or Forfeitures being incurred, be to His Majeſty, His Heirs and Succeſſors, and the other Moiety thereof, with full Coſts of Suit, to the Perſon or Perſons who ſhall inform or ſue for the ſame within the Time aforeſaid, and which ſhall and may be ſued for in His Majeſty's Court of Exchequer at *Weſtminſter*, for Offences committed in *England*, or in His Majeſty's Courts of Exchequer in *Scotland*, for Offences committed in *Scotland*, by Action of Debt, Bill, Plaint, or Information, where no Eſſoign, Protection, Privilege, Wager of Law, or more than One Imparlance, ſhall be allowed; but nevertheleſs it ſhall be lawful for His Majeſty's Attorney General in *England*, or His Majeſty's Advocate in *Scotland*, in caſe it ſhall appear to his Satisfaction that any ſuch laſt mentioned Penalty or Forfeiture was incurred without Intention of Fraud, to ſtay all further Proceedings, by entering a *noli proſequi* or otherwiſe, with reſpect as well to the Share of ſuch Penalty or Forfeiture claimed by ſuch Informer or Informers, as to the Share thereof belonging to His Majeſty.

Attorney General in *England*, or King's Advocate in *Scotland*, may ſtay Proceedings.

CXC. Provided

CXC. Provided always, and be it further enacted, That in all Cases where the Amount or Value of any Penalties or Forfeitures (other than to the Party aggrieved) already incurred under the said recited Acts, or to be incurred under this Act, shall not exceed the Sum of Fifty Pounds of lawful Money of *Great Britain*, it shall be lawful for any Two Justices of the Peace for the County, Riding, Division, or Place, wherein the Party incurring such Penalty or Forfeiture shall reside, to hear and determine any Matter subjecting such Party to any such Penalty or Forfeiture as aforesaid under the said recited Acts or this Act; which said Justices of the Peace are hereby authorized and required, upon any Information exhibited, to summon the Party and also the Witnesses on either Side, and examine into the Matter of Fact; and upon due Proof made thereof, either by the voluntary Confession of the Party, or by Oath of One or more credible Witness or Witnesses, to give Judgement for the Penalty or Forfeiture according to the Provisions of this Act, and to award and issue their Warrant under their Hands and Seals for the levying any such Penalty or Forfeiture so adjudged, on the Goods of the Party incurring the same, and to cause Sale to be made thereof in case they shall not be redeemed within Six Days, rendering to the Party the Overplus, if any; and where the Goods of such Party cannot be found sufficient to answer the Penalty, to commit him or her to Prison, there to remain for Six Months, unless such Penalty shall be sooner paid and satisfied; and if any Person or Persons shall find himself, herself, or themselves aggrieved, by the Judgement of any such Justices, then he, she, or they shall and may (upon giving Security to the Amount of the Value of such Penalty and Forfeiture, together with such Costs as shall be awarded in case such Judgement shall be affirmed), appeal to the Justices of the Peace at the next General Quarter Sessions for the County, Riding, or Place, who are hereby empowered to summon and examine Witnesses upon Oath, and finally to hear and determine the same; and in case the Judgement of such Justices shall be affirmed, it shall be lawful for such Justices of the Peace at their General Quarter Sessions, to award the Person or Persons to pay the Costs occasioned by such Appeal, as to them shall seem meet: Provided always, that if the next General Quarter Sessions of the Peace shall fall within Six Days after such Conviction, it shall and may be lawful for the Person so convicted, if he shall think fit, (giving such Security as aforesaid), to appeal to the next subsequent Quarter Sessions.

Penalties not exceeding 50*l.* (other than to the Party aggrieved) may be sued for before Two Justices, who may issue their Warrant for levying the same on the Goods of the Party, and commit him to Prison for Six Months for Want of sufficient Distress.

Parties aggrieved may appeal to the next Quarter Sessions, who shall finally determine the Matter, and may award Costs.

If the next Quarter Sessions shall be within Six Days after Conviction, Appeal may be made to the subsequent Sessions.

CXCI. And be it further enacted, That if any Person or Persons shall be summoned as a Witness or Witnesses to give Evidence before such Justices of the Peace, touching any of the Matters relative to the said recited Acts or this Act, either on the Part of the Person informing or the Person or Persons incurring such Penalty or Forfeiture, and shall neglect or refuse to appear at the Time and Place to be for that Purpose appointed, without a reasonable Excuse for such his, her, or their Neglect or Refusal, to be allowed of by such Justices of the Peace, or appearing shall refuse to be examined on Oath, and give Evidence before such Justices of the Peace before whom the Prosecution shall be depending, that then every such Person shall forfeit for every such Offence the Sum of Forty Shillings, to be levied and paid in such Manner and by such Means as are hereinbefore directed.

Witnesses neglecting to appear or refusing to give Evidence before such Justices, shall forfeit 40 *s.*

After Six Months Penalties (other than to the Party aggrieved) ſhall be recoverable only in the Name of the Attorney General in *England*, or the King's Advocate in *Scotland*, and ſhall be paid as ſhall be directed by the Commiſſioners for Taxes, who may reward the Informer.

CXCII. Provided alſo, and be it further enacted, That in Default of Proſecution within the Time herein-before limited, no ſuch Penalty or Forfeiture other than to the Party aggrieved ſhall be afterwards recoverable except in the Name of His Majeſty's Attorney General in *England*, and of His Majeſty's Advocate in *Scotland*, by Information in the Courts of Exchequer in *England* or *Scotland* reſpectively, in which Caſe the Whole of ſuch Penalty or Forfeiture ſhall belong to His Majeſty, His Heirs and Succeſſors; and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures incurred as aforeſaid, belonging to His Majeſty, His Heirs or Succeſſors, ſhall be paid into the Hands of ſuch Perſon or Perſons as the Commiſſioners for the Affairs of Taxes ſhall appoint to receive the ſame, to the Uſe of His Majeſty; and that in all Caſes where the Whole of ſuch pecuniary Penalties or Forfeitures ſhall be recovered to the Uſe of His Majeſty, His Heirs or Succeſſors, it ſhall be lawful for the ſaid Commiſſioners to cauſe ſuch Reward as they ſhall think fit, not exceeding One Moiety of ſuch Penalty or Forfeiture ſo recovered, after deducting all Charges and Expences incurred in recovering the ſame, to be paid thereout, to or amongſt any Perſon or Perſons who ſhall appear to them entitled thereto as Informers, in reſpect of ſuch Penalties or Forfeitures ſo recovered; any Thing herein contained to the contrary notwithſtanding.

Perſons giving falſe Evidence, or ſwearing falſely, ſhall be deemed guilty of Perjury.

CXCIII. And be it further enacted, That if any Perſon upon Examination upon Oath or Affirmation before any of the ſaid Commiſſioners acting in the Execution of this Act by virtue of His Majeſty's Warrant under the Royal Sign Manual, or in any Affidavit, Depoſition, or Affirmation before any Mayor, Magiſtrate, or Juſtice of the Peace in *Great Britain*, or before any Commiſſioners or Perſons who are or ſhall be authorized to take Affidavits in Cauſes depending in any Courts at *Weſtminſter*, in any Manner relating to the Execution of this Act, ſhall wilfully and corruptly give falſe Evidence, or ſhall in any ſuch Affidavit, Depoſition, or Affirmation, wilfully or corruptly ſwear or affirm any Matter or Thing which ſhall be falſe or untrue, every ſuch Perſon ſo offending, and being thereof duly convicted, ſhall be and is hereby declared to be ſubject and liable to ſuch Pains and Penalties as by any Laws now in being any Perſons convicted of wilful and corrupt Perjury are ſubject and liable to.

Perſons forging, *etc.* any Contract, Aſſignment, Certificate, or Receipt, ſhall be deemed guilty of Felony without Benefit of Clergy.

CXCIV. And be it further enacted, That if any Perſon ſhall forge, counterfeit, or alter, or cauſe or procure to be forged, counterfeited, or altered, or knowingly or wilfully act or aſſiſt in the forging, counterfeiting, or altering any Contract or Contracts, for the Redemption or Sale of any Land Tax, or any Aſſignment or Aſſignments of any ſuch Land Tax, or of any ſuch Contract or Contracts, or of any Portion of Land Tax therein comprized, or any Certificate or Certificates of the Commiſſioners of Land Tax or of Supply, or of any Chief Magiſtrate authorized by this Act to make out ſuch Certificate or Certificates, or of the Surveyor General of the Land Revenue of the Crown, or of the Duchy of *Cornwall*, or any Certificate or Certificates, Receipt or Receipts, of the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, or any Certificate or Certificates, or atteſted Copy of any Certificate or Certificates, directed by this Act to be made out by the proper Officer, or ſhall wilfully deliver or produce to any

Perſon or Perſons acting under the Authority of this Act, or ſhall utter any ſuch forged, counterfeited, or altered Contract or Contracts, Aſſignment or Aſſignments, Certificate or Certificates, Receipt or Receipts, knowing the ſame to be forged, counterfeited, or altered, with Intent to defraud His Majeſty, His Heirs or Succeſſors, or any Body or Bodies Politick or Corporate, or Company, or other Perſon or Perſons whomſoever, then and in every ſuch Caſe all and every Perſon or Perſons ſo offending, and being lawfully convicted thereof, ſhall be adjudged guilty of Felony, and ſhall ſuffer Death as in Caſes of Felony, without Benefit of Clergy.

Limitation of Actions.

CXCV. And be it further enacted, That if any Action or Suit ſhall be brought againſt any Perſon or Perſons for any Thing done in purſuance of this Act, ſuch Action or Suit ſhall be commenced within Six Months next after the Fact committed, and not afterwards, and ſhall be laid in the County or Place where the Cauſe of Complaint did ariſe, and not elſewhere; and the Defendant or Defendants in every ſuch Action or Suit may plead the General Iſſue, and give this Act and the Special Matters in Evidence at any Trial to be had thereupon; and if the Jury ſhall find for the Defendant or Defendants in any ſuch Action or Suit, or if the Plaintiff or Plaintiffs ſhall be nonſuited, or diſcontinue his or their Action or Suit after the Defendant or Defendants ſhall have appeared, or if upon Demurrer Judgement ſhall be given againſt the Plaintiff or Plaintiffs, the Defendant or Defendants ſhall have Treble Coſts, and have the like Remedy for the ſame as any Defendant hath in other Caſes to recover Coſts by Law.

General Iſſue.

Treble Coſts.

Land Tax Commiſſioners being Juſtices, ſhall be Commiſſioners for hearing Appeals.

CXCVI. And be it further enacted, That the ſeveral Perſons who are or ſhall be named or appointed Commiſſioners of Land Tax, in or by any Act or Acts now in force, or hereafter to be paſſed, to carry into Execution the ſaid Act of the Thirty-eighth Year of His preſent Majeſty's Reign, for granting an Aid to His Majeſty by a Land Tax before mentioned, or this Act, in any County, Riding, or Place, ſuch Perſons being alſo Juſtices of the Peace of and for the ſame County, Riding, or Place, and not being Perſons appointed to be Commiſſioners for the Purpoſes of this Act, by His Majeſty's Warrant under the Royal Sign Manual as aforeſaid, ſhall be Commiſſioners for the Purpoſe of hearing Appeals to be made by virtue of this Act, for the Diviſion of the County or Riding, or the Diſtrict within which they uſually act as Commiſſioners of Land Tax and Juſtices of the Peace as aforeſaid.

Perſons aggrieved in any Sale of Land Tax, (the Conſideration for which ſhall not exceed 500 *l.* Stock), may appeal to the Commiſſioners at the next Petty Seſſions, and their Order ſhall be final.

CXCVII. And be it further enacted, That if any Perſon or Perſons ſhall think himſelf, herſelf, or themſelves aggrieved, by any Determination of the Commiſſioners acting in the Execution of this Act, by virtue of His Majeſty's Warrant under the Royal Sign Manual, with relation to any Right or Benefit of Preference in, or any Right of Redemption of any Land Tax to be ſold by virtue of this Act, or with relation to the Sale or Mortgage of any Meſſuages, Lands, Tenements, or Hereditaments, or the Grant of any Rent Charge thereout, for any of the Purpoſes of this Act, with relation to the Redemption or Purchaſe of any Land Tax, for the Redemption or Purchaſe of which not more than Five hundred Pounds Capital Stock in the Three Pounds *per Centum* Bank Annuities would be transferred in the Whole if ſuch Land Tax was

was redeemed or purchaſed, it ſhall be lawful for ſuch Perſon or Perſons, in every ſuch Caſe, to appeal to the Commiſſioners appointed by this Act for the Purpoſe of hearing Appeals, at the next Petty Seſſions held by them within and for the Diviſion or Diſtrict within which ſuch Land Tax, or any Proportion thereof, ſhall be charged; and the ſaid Commiſſioners, or any Two or more of them, ſhall, and they are hereby authorized and required, to hear and determine all ſuch Appeals at any Petty Seſſions to be by them appointed, from Time to Time, as there ſhall be Occaſion; and on due Conſideration of all the Circumſtances attending the Caſe upon which ſuch Appeal ſhall ariſe, and on Examination upon Oath or Affirmation of the Parties intereſted in ſuch Appeal, and all other Perſons who ſhall be willing to be examined touching any Matters or Things relating to the Matter in Diſpute as aforeſaid, which Oath or Affirmation they, or any Two or more of ſuch Commiſſioners, are hereby authorized to adminiſter, and on the Production, upon Oath or Affirmation as aforeſaid, of any Deeds, Conveyances, or Inſtruments, or upon the Production of any Affidavits or Depoſitions in Writing, upon Oath or Affirmation to be made in Manner herein directed as to ſuch Affidavits, Depoſitions, or Affirmations, as may be produced to the ſaid Commiſſioners acting in the Execution of this Act as laſt aforeſaid, it ſhall be lawful for ſuch Commiſſioners of Appeal, and they are hereby required to determine ſuch Appeal, and give ſuch Order therein, as in their Diſcretion ſhall ſeem expedient, which Order ſhall be final and concluſive upon all Parties; and if ſuch Commiſſioners of Appeal ſhall have any Doubts touching any Matters or Things relating to the Determination of ſuch Appeal, it ſhall and may be lawful for ſuch laſt mentioned Commiſſioners to require the Advice and Aſſiſtance, or the Opinion of any Counſel learned in the Law, being a Barriſter of Five Years ſtanding at the leaſt, as to them ſhall ſeem moſt expedient; and ſuch Commiſſioners ſhall and may award the Coſts actually incurred in ſuch Appeal, and no more, together with ſuch Expence as ſhall have ariſen from the obtaining the Advice, Aſſiſtance, or Opinion of Counſel, as the Caſe may be, if any ſuch Expence ſhall have been incurred, to be paid either by the Party againſt whom ſuch Appeal ſhall have been determined, or by both the Parties to ſuch Appeal, in ſuch Proportions as to ſuch Commiſſioners ſhall ſeem juſt and reaſonable; and in caſe of Refuſal or Non-payment of any Sums ſo ordered to be paid, by the Space of Twenty-one Days next after ſuch Determination, ſuch Commiſſioners of Appeal, or any Two of them, ſhall and may iſſue forth their Warrant, to levy the ſame by Diſtreſs and Sale of the Goods and Chattels of the Perſon or Perſons ordered to pay ſuch Sum as aforeſaid, rendering the Overplus to the Owner or Owners, after the Payment of the Charge of ſuch Diſtreſs and Sale: Provided always, that where Capital Stock which would be requiſite to be transferred for the Redemption or Purchaſe of any Land Tax reſpectively, about which any ſuch Diſpute as aforeſaid may ariſe, would in the Whole exceed Five hundred Pounds in ſuch publick Annuities, the Perſon or Perſons ſo thinking himſelf, herſelf, or themſelves aggrieved as aforeſaid, ſhall and may apply to the Court of Chancery or Exchequer in *England*, or the Courts of Seſſion or Exchequer in *Scotland*, by Petition to be preferred in a ſummary Way; which Courts reſpectively may thereupon grant ſuch Relief, and make ſuch Order therein, as to the ſaid Courts reſpectively ſhall ſeem meet.

Commiſſioners of Appeal may have the Advice of Counſel, and may award Coſts, *etc.*

Where the Conſideration exceeds 500 *l.* Stock, Appeal may be made to the Chancery or Exchequer in *England*, and Court of Seſſion or Exchequer in *Scotland*.

CXCVIII. And

CXCVIII. And whereas by an Act, passed in the Thirty-ninth Year of His present Majesty's Reign, intituled, *An Act for enabling His Majesty to incorporate by Charter, a Company, to be called* The Globe Insurance Company, *for Insurance on Lives, and against Loss or Damage by Fire; and for other Purposes therein mentioned*, His Majesty is empowered, by Charter or Indenture under the Great Seal of *Great Britain*, to declare and grant that such and so many Persons as should be named therein, and all and every such other Persons and Person as from Time to Time should be duly admitted Members into their Corporation, should be One distinct and separate Body Politick and Corporate, by the Name of *The Globe Insurance Company*; and it is thereby enacted, that in the said Charter or Indenture, which His Majesty is so empowered to grant, a Provision should be inserted, that the said Corporation was to be created and established upon this Condition; that the said Corporation should lay out and invest the Sum of Three hundred thousand Pounds (Part of the Sum of Five hundred thousand Pounds extraordinary or Capital Stock therein mentioned), within Three Calendar Months next after the same should be raised, in Manner therein-before mentioned, in the Purchase of Land Tax upon Houses, under the said first herein recited Act of the Thirty-eighth Year of His present Majesty's Reign, and should, with One Moiety or Half Part of the net Profits which should arise to the Corporation from their Establishment, which should remain after Payment of Five Pounds *per Centum per Annum* to the Proprietors on the Capital Stock, and all Salaries and other Expences attending the Institution, lay out such Moieties as they should arise, after making such Deductions as aforesaid, in the Purchase of the Land Tax upon Houses, from Time to Time, until the Sum of Seven hundred thousand Pounds should have been so laid out as aforesaid, unless the Whole of the said Land Tax upon Houses, should, previously thereto, have been redeemed or sold; and that the said Corporation should be allowed to purchase the said Land Tax upon the same Terms and Conditions as the Owners of Lands then were, or thereafter might be entitled to redeem or purchase by the same or any future Act; and it is thereby further enacted, that a Provision should be inserted in the said Charter, that the said Corporation should, within Three Calendar Months after the Date of the said Charter, enter into a sufficient Contract or Contracts, according to the Provisions of the several Acts then passed for the Redemption of the Land Tax, that the said Corporation should lay out and invest the Sum of Three hundred thousand Pounds (Part of the said Sum of Five hundred thousand Pounds), in the Purchase of Land Tax on Houses, or Land Tax as provided by that Act; and that the said Corporation should, in such Contract or Contracts, undertake that they would lay out and invest One hundred thousand Pounds (Part of the said Three hundred thousand Pounds), in the Purchase of the Land Tax on Houses, or Land Tax as aforesaid, within One Year after the Date of the said Charter; and that they would lay out One hundred thousand Pounds (other Part of the said Three hundred thousand Pounds), in such Purchase as aforesaid, within Two Years after the Date of the said Charter; and that they would lay out One hundred thousand Pounds (Residue of the said Three hundred thousand Pounds), within Three Calendar Months next after the extraordinary or Capital Stock should be raised, as therein mentioned, in the further Purchase of the Land Tax upon Houses, or Land Tax as aforesaid; and it is thereby further enacted, that if at any Time it should seem proper to the Lords of the Treasury, on Representation made

Act 39 Geo. 3. for enabling His Majesty to incorporate the Globe Insurance Company recited.

to them by the ſaid Corporation, to empower the ſaid Corporation to purchaſe Land Tax inſtead of Land Tax on Houſes, Land Tax ſo purchaſed ſhould be conſidered as an Equivalent for the Land Tax on Houſes directed to be purchaſed by the ſaid Act: And whereas the ſaid Charter hath not yet been granted by His Majeſty: And whereas it is expedient that the ſaid ſeveral Sums of Money to be laid out and inveſted in the Purchaſe of Land Tax, according to the Condition upon which the ſaid Corporation is by the ſaid Charter to be created and eſtabliſhed, ſhould be laid out and inveſted in the Purchaſe of Land Tax, according to the Proviſions of this Act; be it therefore enacted, That all and every Sum and Sums of Money which ſhall, under the Proviſions of the ſaid laſt recited Act, and of the Charter to be granted in purſuance thereof, be laid out and inveſted in the Purchaſe of Land Tax upon Houſes, or other Land Tax, as provided by the ſaid Act, ſhall be ſo laid out and inveſted, and all Contracts thereby directed to be entered into for the Purchaſe of ſuch Land Tax, ſhall be ſo entered into according to the Proviſions of this Act; any Thing in the ſaid laſt recited Act to the contrary notwithſtanding.

The Money which ſhall be laid out under the laſt recited Act, and the Charter to be granted in purſuance thereof, ſhall be laid out according to the Proviſions of this Act.

CXCIX. And be it further enacted, That it ſhall be lawful for His Majeſty, His Heirs and Succeſſors, at His or their Pleaſure, to revoke the ſeveral Commiſſions already granted by virtue of the ſaid firſt recited Act, or to be granted by virtue of this Act, to the ſeveral Perſons therein and herein deſcribed, for the Purpoſe of ſelling the Land Tax in the ſeveral Counties, Ridings, Stewartries, Cities, Boroughs, Cinque Ports, Towns, or Places in *Great Britain*, or any of ſuch Commiſſions, and by Warrant under His Majeſty's Royal Sign Manual, to grant any other Commiſſion or Commiſſions to any other Perſons whom His Majeſty ſhall think fit, for the Purpoſe of ſelling the Land Tax, under the Proviſions of this Act; and the Perſons named in ſuch new Commiſſion or Commiſſions, (taking the Oath herein preſcribed), ſhall have and be inveſted with ſuch and the ſame Powers and Authorities in relation to the Redemption and Sale of the Land Tax in *Great Britain*, or ſuch Part or Parts of *Great Britain* to which ſuch new Commiſſion or Commiſſions ſhall extend, as by this Act are given to and veſted in the ſeveral Perſons already appointed or to be appointed under the Proviſions of the ſaid recited Acts or of this Act, in relation to the Redemption or Sale of the Land Tax in the ſeveral Counties, Ridings, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places, in or for which they are or ſhall be ſo appointed Commiſſioners as aforeſaid; and all ſuch Rules, Methods, Regulations, and Directions as are herein preſcribed in relation to the Redemption or Sale of the Land Tax, and the Powers for raiſing Money, or other Powers requiſite or neceſſary to complete the ſame, under the Authority of the Commiſſions already granted or to be granted by His Majeſty, by Warrant under his Royal Sign Manual, according to the Proviſions of this Act, ſhall be obſerved, practiſed, and put in Execution, in relation to any Redemption or Sale of the Land Tax, and to any of the aforeſaid Powers requiſite or neceſſary for completing the ſame, which ſhall be made or exerciſed under the Authority of any ſuch new Commiſſion or Commiſſions as aforeſaid, in ſo far as ſuch Rules, Methods, Regulations, and Directions are reſpectively applicable thereto.

His Majeſty may revoke Commiſſions granted to any Perſons for ſelling the Land Tax, and grant Commiſſions to any other Perſons.

CC. And

CC. And whereas Doubts may arise by reason of the Provisions of an Act, passed in the Nineteenth Year of the Reign of His late Majesty King *George* the Second, intituled, *An Act for better regulating of Elections of Members to serve in Parliament for such Cities and Towns in that Part of* Great Britain *called* England, *as are Counties of themselves*; and of another Act passed in the Twentieth Year of the Reign of His present Majesty, intituled, *An Act to remove certain Difficulties relative to Voters at County Elections*, as to the Right of voting for the Election of Knights of the Shire, or other Members to serve in Parliament, by Persons who may claim so to vote in respect of Messuages, Lands, or Tenements, the Land Tax charged whereon may have been redeemed; be it therefore enacted, That every Person who shall tender his Vote at the Election of any Knight or Knights of the Shire, or other Member or Members, to serve in Parliament within that Part of *Great Britain* called *England*, or the Principality of *Wales*, in respect of any Messuages, Lands, or Tenements, of the Quality and Value which would by Law entitle him to vote at such Election, the Land Tax charged whereon shall have been redeemed or purchased, shall, from and after the passing of this Act, be entitled to vote at any such Election as aforesaid, without being compelled to shew that such Messuages, Lands, or Tenements, have been assessed to the Land Tax, upon proving to the Satisfaction of the Returning Officer, on Oath or otherwise, that such Land Tax hath at any Time previously to such Election been redeemed or purchased, and the said Messuages, Lands, or Tenements, become exonerated therefrom, under the Provisions of the said recited Acts for the Redemption of Land Tax, or of this Act, the said recited Acts passed in the Nineteenth Year of His late Majesty's Reign, and in the Twentieth Year of His present Majesty's Reign, or any other Act or Law to the contrary notwithstanding.

19 Geo. 2. c. 28.

20 Geo. 3. c. 17.

Persons claiming to vote at Elections of Members of Parliament in *England* or *Wales* for Lands, the Land Tax whereon has been redeemed or purchased, shall be entitled to vote upon proving the Lands have been exonerated therefrom under the recited Acts for Redemption of Land Tax, or this Act.

SCHEDULES

SCHEDULES to which this Act refers.

Schedule (A.)

FORM of the CERTIFICATE *of the Amount of the Land Tax, and the Lands upon which it is aſſeſſed.*

A. B. and *C. D.* Two of the Commiſſioners of Land Tax, acting for the Diviſion of in the County of do hereby certify, that the Lands [*briefly deſcribing the Lands and Hereditaments chargeable*] are charged with Land Tax to the Amount of [*and if more Parcels of Land Tax than One, repeat the Deſcription*] and that the Meſſuage and Lands [*briefly deſcribing the ſame*] are charged in like Manner to the Amount of making in the Whole the Amount of

(B.)

FORM of the CERTIFICATE *of the Contract for the Redemption of Land Tax, in Caſes where the Conſideration is propoſed to be tranſferred in Stock.*

KNOW all Men, That we Two of the Commiſſioners appointed for the Purpoſes of an Act, intituled an Act [*here inſert the Title of the Act*] for the do hereby certify, that we have contracted and agreed with for the Redemption by him [her, *or* them, *as the Caſe may require*] of Land Tax, being the Land Tax charged upon [*here deſcribe the Premiſes as from the Certificate of the Commiſſioners of Land Tax, or from the Schedule delivered by the Party*] and which Premiſes are aſſeſſed in the Aſſeſſment made for the of in the of for the Year as follows, *videlicet*; [*here inſert an exact Copy of ſuch Parts of the Aſſeſſment as relate to the Premiſes before deſcribed*]. The Conſideration is declared to be Capital Stock in the Three Pounds *per Centum* Conſolidated or Reduced Bank Annuities, or One of them, to be transferred to the

the Commiſſioners for the Reduction of the National Debt, at the Bank of *England*, in the following Proportions, and at the following Times; *videlicet*, Stock on or before the Day of Stock on or before the Day of Stock on or before the Day of Stock on or before the Day of &c. &c. &c. with Intereſt, to be paid at the Time of the Second and each ſubſequent Inſtalment, to the Caſhier or Caſhiers of the Governor and Company of the Bank of *England*, 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 tranſferred before the Time of each Payment, bears to the whole Amount of Stock agreed to be transferred on ſuch Contract.

(C.)

FORM of the CERTIFICATE *of the Contract, for the Redemption of Land Tax, in Caſes where the Conſideration is propoſed to be paid in Money to the Receiver General.*

KNOW all Men, That we Two of the Commiſſioners appointed for the Purpoſes of an Act, intituled, *An Act* [*here inſert the Title of the Act*] for the do hereby certify, that we have contracted and agreed with for the Redemption by him [her, *or* them, *as the Caſe may require*] of Land Tax, being the Land Tax charged upon [*here deſcribe the Premiſes as from the Certificate of the Commiſſioners of Land Tax, or from the Schedule delivered by the Party*] and which Premiſes are aſſeſſed in the Aſſeſſment made for the of in the of for the Year as follows, *videlicet*; [*here inſert an exact Copy of ſuch Parts of the Aſſeſſment as relate to the Premiſes before deſcribed*]. The Conſideration 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 will be ſufficient for the Redemption of the ſaid Land Tax, on the Day of according to the Price of Stock, to be tranſmitted to the ſaid Receiver General [*or* Collector] in the Second Week ſubſequent to the Date hereof, and conformably to the Table in the Schedule to the ſaid Act, and the Rules and Directions therein contained.

[*If the Conſideration is propoſed to be paid by Inſtalments, the Land Tax to be redeemed muſt be divided into as many equal Parts as there are Inſtalments, the Fractions of Farthings to be added to the laſt Part, and in ſuch Caſe*]

The Conſideration is declared to be ſo much of lawful Money of *Great Britain*, to be paid to the Receiver General, or his Deputy, [*or* Collector] for the ſaid [*County*, *Riding*, *Shire*, &c.] as will be ſufficient for

the Redemption of £. Part of the ſaid Land Tax, on the Day of £. further Part of the ſaid Land Tax, on the Day of £. further Part of the ſaid Land Tax, on the Day of £. further Part of the ſaid Land Tax, on the Day of &c. &c. &c. according to the Price of Stock, to be tranſmitted to the ſaid Receiver General [*or* Collector] in the Second Week ſubſequent to the Date hereof, with reſpect to the Payment of the Firſt Inſtalment, and with reſpect to the Payment of the Second and every ſubſequent Inſtalment, according to the Price of Stock, to be tranſmitted to ſuch Receiver General [*or* Collector] in the Week preceding the ſaid Days of Payment of ſuch Second and ſubſequent Inſtalments, and conformably to the Table in the Schedule to the ſaid Act annexed, and the Rules and Directions therein contained, together with Intereſt to be paid at the Time of the Second and each ſubſequent Inſtalment, to the ſaid Receiver General [*or* Collector] equal to the Amount of the Land Tax redeemed, deducting therefrom a Sum bearing the ſame Proportion to ſuch Land Tax, as the Number of Inſtalments then before paid bears to the Number of Inſtalments agreed to be paid on ſuch Contract.

(D.)

FORM of the CERTIFICATE *of the Contract for the Purchaſe of Land Tax as a Fee Farm Rent.*

KNOW all Men, that we Two of the Commiſſioners appointed for the Purpoſes of an Act, intituled, *An Act* [*here inſert the Title of the Act*] for the do hereby certify, That we have contracted and agreed with for the Sale to him [her, *or* them, *as the Caſe may require*] of Land Tax as a Fee Farm Rent, being the Land Tax charged upon [*here deſcribe the Premiſes as from the Certificate of the Commiſſioners of Land Tax*] and which Premiſes are aſſeſſed in the Aſſeſſment made for the of in the of for the Year as follows, *videlicet*; [*here inſert an exact Copy of ſuch Parts of the Aſſeſſment as relate to the Premiſes before deſcribed*]; The Conſideration is declared to be, &c. [*purſue the ſame Forms as in the Contracts for the Redemption of Land Tax (varying only the Number of Inſtalments) and in Caſes where the Land Tax ſhall be ſold for a Money Conſideration, in One Sum, at a higher Price than the Price firſt offered, then add*] and alſo ſuch further Sum of Money, in Addition to the ſaid Conſideration, as ſhall be equivalent to Pound [*or* Pounds, *as the Caſe may require*] *per Centum* upon the Amount thereof; [*and where the Conſideration ſhall be by Inſtalments, then add after the Direction for Payment of the Conſideration, and before the Directions reſpecting the Intereſt*] and alſo ſuch further Sum in Addition to each Inſtalment as ſhall be equivalent to

to Pound [*or* Pounds, *as the Caſe may require*] *per Centum* upon the Amount thereof; [*and where the Land Tax purchaſed ſhall be propoſed to be paid out of any particular Part or Parts only of the Eſtate, add*] And we do order and direct that the Whole of the ſaid Sum of £.
ſhall in future be paid and borne as a Fee Farm Rent, out of ſuch Parts only of the ſaid before-mentioned Premiſes as are herein-after deſcribed, *videlicet* [*here deſcribe the Premiſes out of which the Fee Farm Rent is to be paid*].

(E.)

FORM of the CERTIFICATE *or* RECEIPT *to be indorſed on the Contract, in Caſes where the Conſideration is transferred in Stock.*

BANK of ENGLAND.	Days when Stock was transferred.	Amount of the Stock transferred.	Name of the Receiver or Acceptor.
1ſt Inſtalment.			
2d Inſtalment.			
3d Inſtalment.			
4th Inſtalment.			
&c. &c.			

FORM

(F.)

FORM of the CERTIFICATE *or* RECEIPT *to be indorſed on the Contract, in Caſes where the Conſideration is paid to the Receiver General in Money.*

Day of the actual Payment of the Conſideration.	Price of 3 *l. per Cents.* at which the Conſideration is calculated.	Amount of Money received.	Name of the Receiver.

(G.)

FORM of CONTRACT *for Sale of Crown Lands belonging to the Duchy of* Lancaſter.

GEORGE the Third, by the Grace of God of the United Kingdom of *Great Britain* and *Ireland* King, Defender of the Faith, and ſo forth, To all to whom theſe Preſents ſhall come, greeting, Know ye, that We, in Conſideration of the Sum of paid into the Hands of Our Receiver General of the Revenues of Our Duchy of *Lancaſter*, as appears by the Receipt of the Receiver General indorſed on theſe Preſents, by and with the Advice and Conſent of Our Chancellor and Council of Our ſaid Duchy, Do by theſe Preſents grant, bargain, and ſell unto *A. B.* his Heirs and Aſſigns, all [*deſcribe the Manors, &c. ſold*] to have and to hold the ſaid [*Manors, &c.*] hereby bargained and ſold, and all Benefits and Advantages thereto belonging, unto and to the Uſe of the ſaid *A. B.*, his Heirs and Aſſigns, for ever: [*In caſe there be any ſubſiſting Leaſe of the Manors, &c. Words to the following Effect are to be added:* Subject nevertheleſs to the Term and Intereſt in the ſaid Manors, *&c.* by virtue of a Leaſe granted under the Seal of bearing Date on or about unto for a Term of which will expire on or about].

In Witneſs whereof

(H.)

FORM of CERTIFICATES *of Contracts made by the Surveyor General of the Land Revenue.*

By the Surveyor General of His Majesty's Land Revenue.

THESE are to certify, That in pursuance of a Warrant from the Right Honourable the Lords Commissioners of His Majesty's Treasury, bearing Date the Day of the said Surveyor General hath contracted and agreed with *A. B.* of for the Sale to the said *A. B.* of all [*here describe the Premises to be sold*] at or for the Price or Sum of of lawful Money of *Great Britain*, to be paid by the said *A. B.* into the Bank of *England*, and carried to the Account of the Commissioners of His Majesty's Treasury [*and in case of any subsisting Lease, then the following Words to be added:* Subject nevertheless to, *here describing when and to whom such Lease was granted, for what Term of Years or Lives, and when the Term will expire, or which of the Lives are in being*] and from and immediately after the Payment of the said Sum in Manner aforesaid, and the Inrolment of this Certificate, and the Receipt for the said Purchase Money in the Office of the Auditor of the Land Revenue for the County aforesaid [*or* of the Clerk of the Pipe, *as the Case may be*] and thenceforth for ever the said *A. B.* and his [her *or* their] Heirs, Successors, or Assigns, shall be adjudged, deemed, and taken to be in the actual Seisin and Possession of the said Premises so by him [her *or* them] purchased, and shall hold and enjoy the same peaceably and quietly, and in as full and ample a Manner, to all Intents and Purposes, as His Majesty, His Heirs or Successors, might or could have held or enjoyed the same, by force and virtue of an Act of Parliament passed in the Forty-second Year of the Reign of His Majesty King *George* the Third, intituled, An Act [*inserting the Title of this Act*].

Given under the Hand of the said Surveyor General, the Day of

Witness to the signing by the said Surveyor General.

[The Witness to be One of the Clerks or other Officers in his Office.]

(I.)

FORM of CERTIFICATES *of Contracts to be made by the Surveyor General of the Duchy of* Cornwall.

By the Surveyor General of the Duchy of *Cornwall.*

THESE are to certify, That by virtue of a Warrant from the Council of His Royal Highneſs the Prince of *Wales* and Duke of *Cornwall*, the ſaid Surveyor General hath contracted and agreed with *A. B.* for the Sale to the ſaid *A. B.* of all [*here deſcribe the Premiſes or the Rent to be ſold*] at or for the Price or Sum of of lawful Money of *Great Britain*, to be paid by the ſaid *A. B.* into the Bank of *England*, and carried to the Account of the Duchy of *Cornwall* [*and in caſe of any ſubſiſting Leaſe, or any Grant by Copy of Court Roll, then the following Words to be added:* Subject nevertheleſs to, *here deſcribing when and to whom ſuch Leaſe or Copy was granted, for what Term or Lives, and when the Term will expire, or which of the Lives are in being*] and from and immediately after the Payment of the ſaid Sum in Manner aforeſaid, and the Inrolment of this Certificate and the Receipt for the ſaid Purchaſe Money in the Office of the Auditor of the Duchy of *Cornwall*; and thenceforth for ever the ſaid *A. B.* and his [her *or* their] Heirs, Succeſſors, or Aſſigns, ſhall be adjudged, deemed, and taken to be in the actual Seiſin and Poſſeſſion of the ſaid Premiſes [*or* Rent, *as the Caſe may be*] ſo by him [her *or* them] purchaſed; [*and where the Purchaſe ſhall be other than for a Rent, the following Words to be added:* And ſhall hold and enjoy the ſame peaceably and quietly, and in as full and ample Manner, to all Intents and Purpoſes, as His Royal Highneſs the Prince of *Wales*, His Heirs or Succeſſors, Dukes of *Cornwall*, might or could have held or enjoyed the ſame, by force and virtue of an Act of Parliament, paſſed in the Forty-ſecond Year of the Reign of His Majeſty King *George* the Third, intituled, *An Act* [*inſerting the Title of this Act*].

Given under the Hand of the ſaid Surveyor General of the Duchy of *Cornwall*, the Day of

Witneſs to the ſigning by the ſaid Surveyor General.

[The Witneſs to be One of the Clerks or other Officers in his Office.]

(K.)

FORM of Cashier's RECEIPT.

RECEIVED the Day of of and from the above [*or* within] named *A. B.* the Sum of of lawful Money of *Great Britain*, being the Consideration Money expressed in the above *or* [within] written Certificate.

Witness my Hand,

For the Governor and Company of the Bank of *England*.

£. Cashier.

TABLE,

(L.)

TABLE, shewing the several Sums payable for the Redemption or Purchase of LAND TAX, of the yearly Amounts denoted in the First Column, when the Three Pounds per Cent. *Bank Annuities are at any Prices between 60 and Par, as denoted in the Second and subsequent Columns.*

LAND-TAX to be redeemed, or purchased.	60 and under 61.	61 and under 62.	62 and under 63.	63 and under 64.	64 and under 65.	65 and under 66.
¼	0 0 5½	0 0 5½	0 0 5¾	0 0 5¾	0 0 5¾	0 0 6
½	0 0 11	0 0 11¼	0 0 11¼	0 0 11½	0 0 11¾	0 1 0
¾	0 1 4½	0 1 4¾	0 1 5	0 1 5½	0 1 5¾	0 1 6
D. 1	0 1 10	0 1 10½	0 1 10¼	0 1 11¼	0 1 11½	0 2 0
2	0 3 8¾	0 3 9	0 3 9¾	0 3 10½	0 3 11¼	0 4 0
3	0 5 6½	0 5 7¾	0 5 8¾	0 5 10	0 5 11	0 6 0
4	0 7 4¾	0 7 6¼	0 7 7¾	0 7 9¼	0 7 10¾	0 8 0¼
5	0 9 3	0 9 4¾	0 9 6¾	0 9 8½	0 9 10¼	0 10 0¼
6	0 11 1	0 11 3½	0 11 5¾	0 11 7¾	0 11 10	0 12 0¼
7	0 12 11½	0 13 2	0 13 4¼	0 13 7¼	0 13 9¾	0 14 0¼
8	0 14 9¾	0 15 0¾	0 15 3½	0 15 6½	0 15 9½	0 16 0½
9	0 16 8	0 16 11¼	0 17 2½	0 17 5¾	0 17 9¼	0 18 0¾
10	0 18 6¼	0 18 9¾	0 19 1½	0 19 5¼	0 19 8¾	1 0 0½
11	1 0 4½	1 0 8½	1 1 0½	1 1 4½	1 1 8½	1 2 0½
S. 1	1 2 2¾	1 2 7	1 2 11½	1 3 3¾	1 3 8¼	1 4 0¾
2	2 4 5½	2 5 2¼	2 5 11	2 6 7¾	2 7 4½	2 8 1½
3	3 6 8¼	3 7 9¼	3 8 10½	3 9 11¾	3 11 1	3 12 2¼
4	4 8 11	4 10 4½	4 11 10	4 13 3¾	4 14 9¼	4 16 3
5	5 11 1¾	5 12 11¾	5 14 9¾	5 16 7¾	5 18 5¾	6 0 3¾
6	6 13 4½	6 15 6¼	6 17 9¼	6 19 11½	7 2 2	7 4 4½
7	7 15 7¼	7 18 2	8 0 8¾	8 3 3½	8 5 10¼	8 8 5¼
8	8 17 10	9 0 9	9 3 8¼	9 6 7½	9 9 6¾	9 12 6
9	10 0 0¾	10 3 4¼	10 6 7¾	10 9 11½	10 13 3	10 16 6¾
10	11 2 3½	11 5 11½	11 9 7½	11 13 3½	11 16 11½	12 0 7½
11	12 4 6¼	12 8 6½	12 12 7	12 16 7¼	13 0 7¾	13 4 8¼
12	13 6 9	13 11 1¾	13 15 6½	13 19 11¼	14 4 4	14 8 9
13	14 8 11¾	14 13 8¼	14 18 6	15 3 3¼	15 8 0½	15 12 9¾
14	15 11 2½	15 16 4	16 1 5½	16 6 7¼	16 11 8¾	16 16 10½
15	16 13 5¼	16 18 11¼	17 4 5¼	17 9 11¼	17 15 5¼	18 0 11¼
16	17 15 8	18 1 6¼	18 7 4¾	18 13 3	18 19 1½	19 5 0
17	18 17 10¾	19 4 1½	19 10 4¼	19 16 7	20 2 9¾	20 9 0¾
18	20 0 1½	20 6 8½	20 13 3¼	20 19 11	21 6 6¼	21 13 1½
19	21 2 4¼	21 9 3¾	21 16 3¼	22 3 3	22 10 2½	22 17 2¾
£. 1	22 4 7	22 11 11	22 19 3	23 6 7	23 13 11	24 1 3
2	44 9 2	45 3 10	45 18 6	46 13 2	47 7 10	48 2 6
3	66 13 9	67 15 9	68 17 9	69 19 9	71 1 9	72 3 9
4	88 18 4	90 7 8	91 17 0	93 6 4	94 15 8	96 5 0
5	111 2 11	112 19 7	114 16 3	116 12 11	118 9 7	120 6 3
6	133 7 6	135 11 6	137 15 6	139 19 6	142 3 6	144 7 6
7	155 12 1	158 3 5	160 14 9	163 6 1	165 17 5	168 8 9
8	177 16 8	180 15 4	183 14 0	186 12 8	189 11 4	192 10 0
9	200 1 3	203 7 3	206 13 3	209 19 3	213 5 3	216 11 3
10	222 5 10	225 19 2	229 12 6	233 5 10	236 19 2	240 12 6
20	444 11 8	451 18 4	459 5 0	466 11 8	473 18 4	481 5 0

SCHEDULE (L.)—continued.

LAND TAX to be redeemed, or purchased.	66 and under 67.	67 and under 68.	68 and under 69.	69 and under 70.	70 and under 71.	71 and under 72.
¼	0 0 6	0 0 6¼	0 0 6¼	0 0 6½	0 0 6½	0 0 6½
½	0 1 0¼	0 1 0½	0 1 0½	0 1 0¾	0 1 1	0 1 1¼
¾	0 1 6¼	0 1 6½	0 1 6¾	0 1 7¼	0 1 7½	0 1 7¾
D. 1	0 2 0½	0 2 0¾	0 2 1¼	0 2 1½	0 2 2	0 2 2½
2	0 4 0¾	0 4 1½	0 4 2¼	0 4 3	0 4 4¾	0 4 4½
3	0 6 1¼	0 6 2½	0 6 3½	0 6 4½	0 6 5¾	0 6 6¾
4	0 8 1¾	0 8 3¼	0 8 4¾	0 8 6¼	0 8 7½	0 8 9
5	0 10 2¼	0 10 4	0 10 5¾	0 10 7¾	0 10 9½	0 10 11¼
6	0 12 2½	0 12 4¾	0 12 7	0 12 9¼	0 12 11½	0 13 1½
7	0 14 3	0 14 5½	0 14 8¼	0 14 10¾	0 15 1¼	0 15 3¾
8	0 16 3½	0 16 6½	0 16 9¼	0 17 0¼	0 17 3¼	0 17 6
9	0 18 3¾	0 18 7¼	0 18 10½	0 19 1¾	0 19 5	0 19 8¼
10	1 0 4¼	1 0 8	1 0 11¾	1 1 3¼	1 1 7	1 1 10¾
11	1 2 4¾	1 2 8¾	1 3 0¾	1 3 4¾	1 3 8¾	1 4 1
S. 1	1 4 5¼	1 4 9½	1 5 2	1 5 6¼	1 5 10¾	1 6 3¼
2	2 8 10¼	2 9 7	2 10 4	2 11 0¾	2 11 9½	2 12 6¼
3	3 13 3½	3 14 4¾	3 15 5¾	3 16 7	3 17 8¼	3 18 9½
4	4 17 8½	4 19 2½	5 0 7¾	5 2 1½	5 3 7	5 5 0½
5	6 2 1¾	6 3 11¾	6 5 9¾	6 7 7¾	6 9 5¾	6 11 3¾
6	7 6 7	7 8 9¼	7 10 11¾	7 13 2	7 15 4½	7 17 7
7	8 11 0	8 13 6¾	8 16 1¾	8 18 8½	9 1 3¼	9 3 10
8	9 15 5¼	9 18 4½	10 1 3½	10 4 2¾	10 7 2	10 10 1¼
9	10 19 10¼	11 3 2	11 6 5½	11 9 9¼	11 13 0¾	11 16 4¼
10	12 4 3½	12 7 11½	12 11 7½	12 15 3½	12 18 11½	13 2 7½
11	13 8 8¾	13 12 9	13 16 9¾	14 0 9¾	14 4 10¼	14 8 10¾
12	14 13 1¾	14 17 6½	15 1 11½	15 6 4¼	15 10 9	15 15 1¾
13	15 17 7	16 2 4¼	16 7 1¼	16 11 10½	16 16 7¾	17 1 5
14	17 2 0	17 7 1¼	17 12 3¼	17 17 5	18 2 6½	18 7 8
15	18 6 5¼	18 11 11¼	18 17 5¼	19 2 11¼	19 8 5¼	19 13 11¼
16	19 10 10½	19 16 8¾	20 2 7¼	20 8 5½	20 14 4	21 0 2½
17	20 15 3½	21 1 6½	21 7 9¼	21 14 0	22 0 2¾	22 6 5½
18	21 19 8¾	22 6 4	22 12 11	22 19 6¼	23 6 1½	23 12 8¾
19	23 4 1¾	23 11 1½	23 18 1	24 5 0¾	24 12 0¼	24 18 11¾
£.1	24 8 7	24 15 11	25 3 3	25 10 7	25 17 11	26 5 3
2	48 17 2	49 11 10	50 6 6	51 1 2	51 15 10	52 10 6
3	73 5 9	74 7 9	75 9 9	76 11 9	77 13 9	78 15 9
4	97 14 4	99 3 8	100 13 0	102 2 4	103 11 8	105 1 0
5	122 2 11	123 19 7	125 16 3	127 12 11	129 9 7	131 6 3
6	146 11 6	148 15 6	150 19 6	153 3 6	155 7 6	157 11 6
7	171 0 1	173 11 5	176 2 9	178 14 1	181 5 5	183 16 9
8	195 8 8	198 7 4	201 6 0	204 4 8	207 3 4	210 2 0
9	219 17 3	223 3 3	226 9 3	229 15 3	233 1 3	236 7 3
10	244 5 10	247 19 2	251 12 6	255 5 10	258 19 2	262 12 6
20	488 11 8	495 18 4	503 5 0	510 11 8	517 18 4	525 5 0

SCHEDULE (L.)—continued.

LAND TAX to be redeemed, or purchased.	72 and under 73.	73 and under 74.	74 and under 75.	75 and under 76.	76 and under 77.	77 and under 78.
¼	0 0 6¾	0 0 6¾	0 0 6¾	0 0 7	0 0 7	0 0 7
½	0 1 1¼	0 1 1½	0 1 1¾	0 1 1¾	0 1 2	0 1 2¼
¾	0 1 8	0 1 8¼	0 1 8½	0 1 8¾	0 1 9	0 1 9¼
D. 1	0 2 2¾	0 2 3	0 2 3¼	0 2 3¾	0 2 4	0 2 4½
2	0 4 5¼	0 4 6	0 4 6¾	0 4 7½	0 4 8¼	0 4 9
3	0 6 8	0 6 9	0 6 10	0 6 11¼	0 7 0¼	0 7 1½
4	0 8 10½	0 9 0	0 9 1½	0 9 3	0 9 4½	0 9 5¾
5	0 11 1¼	0 11 3	0 11 4¾	0 11 6¾	0 11 8½	0 11 10¼
6	0 13 3¾	0 13 6	0 13 8¼	0 13 10¼	0 14 0½	0 14 2¾
7	0 15 6½	0 15 9	0 15 11½	0 16 2	0 16 4¾	0 16 7¼
8	0 17 9	0 18 0	0 18 3	0 18 5¾	0 18 8¾	0 18 11¾
9	0 19 11¾	1 0 3	1 0 6¼	1 0 9½	1 1 0¾	1 1 4¼
10	1 2 2¼	1 2 6	1 2 9½	1 3 1¼	1 3 5	1 3 8½
11	1 4 5	1 4 9	1 5 1	1 5 5	1 5 9	1 6 1
S. 1	1 6 7½	1 7 0	1 7 4¼	1 7 8¾	1 8 1¾	1 8 5½
2	2 13 3	2 14 0	2 14 8¾	2 15 5½	2 16 2¼	2 16 11
3	3 19 10¾	4 0 11¾	4 2 1	4 3 2¼	4 4 3½	4 5 4¾
4	5 6 6¼	5 7 11¾	5 9 5½	5 10 11	5 12 4½	5 13 10¼
5	6 13 1¾	6 14 11¾	6 16 9¾	6 18 7¾	7 0 5¾	7 2 3¾
6	7 19 9¼	8 1 11¾	8 4 2	8 6 4½	8 8 7	8 10 9¼
7	9 6 4¾	9 8 11¾	9 11 6½	9 14 1¼	9 16 8	9 19 2¾
8	10 13 0½	10 15 11½	10 18 10¾	11 1 10	11 4 9¼	11 7 8½
9	11 19 8	12 2 11½	12 6 3¼	12 9 6¾	12 12 10¼	12 16 2
10	13 6 3½	13 9 11½	13 13 7½	13 17 3½	14 0 11½	14 4 7½
11	14 12 11	14 16 11½	15 0 11¾	15 5 0¼	15 0 9¾	15 13 1
12	15 19 6½	16 3 11½	16 8 4¼	16 12 9	16 17 1¾	17 1 6½
13	17 6 2¼	17 10 11¼	17 15 8½	18 0 5¾	18 5 3	18 10 0¼
14	18 12 9¾	18 17 11¼	19 3 1	19 8 2½	19 13 4	19 18 5¾
15	19 19 5¼	20 4 11¼	20 10 5¼	20 15 11¼	21 1 5¼	21 6 11¼
16	21 6 0¾	21 11 11¼	21 17 9½	22 3 8	22 9 6½	22 15 4¾
17	22 12 8¼	22 18 11¼	23 5 2	23 11 4¾	23 17 7½	24 3 10¼
18	23 19 4	24 5 11	24 12 6¼	24 19 1½	25 5 8¾	25 12 4
19	25 5 11½	25 12 11	25 19 10¾	26 6 10¼	26 13 9¾	27 0 9½
L. 1	26 12 7	26 19 11	27 7 3	27 14 7	28 1 11	28 9 3
2	53 5 2	53 19 10	54 14 6	55 9 2	56 3 10	56 18 6
3	79 17 9	80 19 9	82 1 9	83 3 9	84 5 9	85 7 9
4	106 10 4	107 19 8	109 9 0	110 18 4	112 7 8	113 17 0
5	133 2 11	134 19 7	136 16 3	138 12 11	140 9 7	142 6 3
6	159 15 6	161 19 6	164 3 6	166 7 6	168 11 6	170 15 6
7	186 8 1	188 19 5	191 10 9	194 2 1	196 13 5	199 4 9
8	213 0 8	215 19 4	218 18 0	221 16 8	224 15 4	227 14 0
9	239 13 3	242 19 3	246 5 3	249 11 3	252 17 3	256 3 3
10	266 5 10	269 19 2	273 12 6	277 5 10	280 19 2	284 12 6
20	532 11 8	539 18 4	547 5 0	554 11 8	561 18 4	569 5 0

SCHEDULE (L.)—continued.

LAND TAX to be redeemed, or purchased.	78 and under 79.	79 and under 80.	80 and under 81.	81 and under 82.	82 and under 83.	83 and under 84.
¼	0 0 7¼	0 0 7½	0 0 7½	0 0 7½	0 0 7½	0 0 7¾
½	0 1 2½	0 1 2½	0 1 2¾	0 1 3	0 1 3¼	0 1 3¼
¾	0 1 9½	0 1 10	0 1 10¼	0 1 10½	0 1 10¾	0 1 11
D. 1	0 2 4¾	0 2 5¼	0 2 5½	0 2 6	0 2 6¼	0 2 6¾
2	0 4 9¾	0 4 10½	0 4 11¼	0 4 11¾	0 5 0½	0 5 1¼
3	0 7 2½	0 7 3½	0 7 4¾	0 7 5¾	0 7 7	0 7 8
4	0 9 7¼	0 9 8¾	0 9 10¼	0 9 11¾	0 10 1¼	0 10 2¾
5	0 12 0¼	0 12 2	0 12 3¾	0 12 5¾	0 12 7½	0 12 9¼
6	0 14 5	0 14 7¼	0 14 9½	0 14 11½	0 15 1¾	0 15 4
7	0 16 9¾	0 17 0¼	0 17 3	0 17 5½	0 17 8	0 17 10¾
8	0 19 2¾	0 19 5½	0 19 8½	0 19 11½	1 0 2¼	1 0 5¼
9	1 1 7½	1 1 10¾	1 2 2	1 2 5¼	1 2 8¾	1 3 0
10	1 4 0¼	1 4 4	1 4 7¾	1 4 11¼	1 5 3	1 5 6¾
11	1 6 5	1 6 9¼	1 7 1¼	1 7 5¼	1 7 9¼	1 8 1¼
S. 1	1 8 10	1 9 2¼	1 9 6¾	1 9 11¼	1 10 3½	1 10 8
2	2 17 8	2 18 4¾	2 19 1½	2 19 10¼	3 0 7	3 1 4
3	4 6 5¾	4 7 7	4 8 8¼	4 9 9½	4 10 10¾	4 11 11¾
4	5 15 3¾	5 16 9½	5 18 3	5 19 8½	6 1 2¼	6 2 7¾
5	7 4 1¾	7 5 11¾	7 7 9¾	7 9 7¾	7 11 5¾	7 13 3¾
6	8 12 11¾	8 15 2	8 17 4½	8 19 7	9 1 9¼	9 3 11¾
7	10 1 9¾	10 4 4½	10 6 11¼	10 9 6	10 12 0¾	10 14 7¾
8	11 10 7½	11 13 6¾	11 16 6	11 19 5¼	12 2 4½	12 5 3½
9	12 19 5½	13 2 9¾	13 6 0¾	13 9 4¼	13 12 8	13 15 11½
10	14 8 3½	14 11 11½	14 15 7½	14 19 3½	15 2 11½	15 6 7½
11	15 17 1½	16 1 1¾	16 5 2¼	16 9 2¾	16 13 3	16 17 3½
12	17 5 11½	17 10 4¼	17 14 9	17 19 1¾	18 3 6½	18 7 11½
13	18 14 9¼	18 19 6½	19 4 3¾	19 9 1	19 13 10¼	19 18 7¼
14	20 3 7¼	20 8 9	20 13 10½	20 19 0	21 4 1¾	21 9 3¼
15	21 12 5¼	21 17 11¼	22 3 5¼	22 8 11¼	22 14 5¼	22 19 11¼
16	23 1 3¼	23 7 1½	23 13 0	23 18 10½	24 4 8¾	24 10 7¼
17	24 10 1¼	24 16 4	25 2 6¾	25 8 9½	25 15 0¼	26 1 3¼
18	25 18 11	26 5 6¼	26 12 1½	26 18 8¾	27 5 4	27 11 11
19	27 7 9	27 14 8¾	28 1 8¼	28 8 7¾	28 15 7½	29 2 7
£. 1	28 16 7	29 3 11	29 11 3	29 18 7	30 5 11	30 13 3
2	57 13 2	58 7 10	59 2 6	59 17 2	60 11 10	61 6 6
3	86 9 9	87 11 9	88 13 9	89 15 9	90 17 9	91 19 9
4	115 6 4	116 15 8	118 5 0	119 14 4	121 3 8	122 13 4
5	144 2 11	145 19 7	147 16 3	149 12 11	151 9 7	153 6 3
6	172 19 6	175 3 6	177 7 6	179 11 6	181 15 6	183 19 6
7	201 16 1	204 7 5	206 18 9	209 10 1	212 1 5	214 12 9
8	230 12 8	233 11 4	236 10 0	239 8 8	242 7 4	245 6 0
9	259 9 3	262 15 3	266 1 3	269 7 3	272 13 3	275 19 3
10	288 5 10	291 19 2	295 12 6	299 5 10	302 19 2	306 12 6
20	576 11 8	583 18 4	591 5 0	598 11 8	605 18 4	613 5 0

SCHEDULE (L.)—continued.

LAND TAX to be redeemed, or purchased.	84 and under 85.	85 and under 86.	86 and under 87.	87 and under 88.	88 and under 89.	89 and under 90.
¼	0 0 7¾	0 0 7¾	0 0 8	0 0 8	0 0 8	0 0 8¼
½	0 1 3½	0 1 3¾	0 1 4	0 1 4	0 1 4¼	0 1 4½
¾	0 1 11¼	0 1 11½	0 1 11¾	0 2 0	0 2 0¼	0 2 0¾
D. 1	0 2 7	0 2 7½	0 2 7¾	0 2 8¼	0 2 8½	0 2 8¾
2	0 5 2	0 5 2¾	0 5 3½	0 5 4¾	0 5 5	0 5 5¾
3	0 7 9	0 7 10¼	0 7 11¼	0 8 0½	0 8 1½	0 8 2½
4	0 10 4	0 10 5½	0 10 7	0 10 8½	0 10 10	0 10 11½
5	0 12 11¼	0 13 1	0 13 2¾	0 13 4¾	0 13 6½	0 13 8¼
6	0 15 6¼	0 15 8½	0 15 10½	0 16 0¾	0 16 3	0 16 5¼
7	0 18 1¼	0 18 3¾	0 18 6¼	0 18 9	0 18 11½	0 19 2
8	1 0 8¼	1 0 11¼	1 1 2	1 1 5	1 1 8	1 1 11
9	1 3 3¼	1 3 6½	1 3 9¾	1 4 1¼	1 4 4½	1 4 7¾
10	1 5 10¼	1 6 2	1 6 5¾	1 6 9¼	1 7 1	1 7 4¾
11	1 8 5¼	1 8 9¼	1 9 1½	1 9 5½	1 9 9½	1 10 1½
S. 1	1 11 0½	1 11 4¾	1 11 9¼	1 12 1½	1 12 6	1 12 10¾
2	3 2 0¾	3 2 9½	3 3 6¼	3 4 3	3 5 0	3 5 8¾
3	4 13 1	4 14 2¼	4 15 3½	4 16 4¾	4 17 5¾	4 18 7
4	6 4 1½	6 5 7	6 7 0½	6 8 6¼	6 9 11¾	6 11 5½
5	7 15 1¾	7 16 11¾	7 18 9¾	8 0 7¾	8 2 5¾	8 4 3¾
6	9 6 2	9 8 4½	9 10 7	9 12 9¼	9 14 11¾	9 17 2
7	10 17 2½	10 19 9¼	11 2 4	11 4 10¾	11 7 5¾	11 10 0½
8	12 8 2¾	12 11 2	12 14 1¼	12 17 0½	12 19 11½	13 2 10¾
9	13 19 3¼	14 2 6¾	14 5 10¼	14 9 2	14 12 5½	14 15 9¼
10	15 10 3½	15 13 11½	15 17 7½	16 1 3½	16 4 11½	16 8 7½
11	17 1 3¾	17 5 4¼	17 9 4¾	17 13 5	17 17 5½	18 1 5¾
12	18 12 4¼	18 16 9	19 1 1¾	19 5 6½	19 9 11½	19 14 4¼
13	20 3 4½	20 8 1¾	20 12 11	20 17 8¼	21 2 5¼	21 7 2½
14	21 14 5	21 19 6½	22 4 8	22 9 9¾	22 14 11¼	23 0 1
15	23 5 5¼	23 10 11¼	23 16 5¼	24 1 11¼	24 7 5¼	24 12 11¼
16	24 16 5½	25 2 4	25 8 2½	25 14 0¾	25 19 11¼	26 5 9½
17	26 7 6	26 13 8¾	26 19 11½	27 6 2¼	27 12 5¼	27 18 8
18	27 18 6¼	28 5 1½	28 11 8¾	28 18 4	29 4 11	29 11 6¼
19	29 9 6¾	29 16 6¼	30 3 5¾	30 10 5½	30 17 5	31 4 4¾
£. 1	31 0 7	31 7 11	31 15 3	32 2 7	32 9 11	32 17 3
2	62 1 2	62 15 10	63 10 6	64 5 2	64 19 10	65 14 6
3	93 1 9	94 3 9	95 5 9	96 7 9	97 9 9	98 11 9
4	124 2 4	125 11 8	127 1 0	128 10 4	129 19 8	131 9 0
5	155 2 11	156 19 7	158 16 3	160 12 11	162 9 7	164 6 3
6	186 3 6	188 7 6	190 11 6	192 15 6	194 19 6	197 3 6
7	217 4 1	219 15 5	222 6 9	224 18 1	227 9 5	230 0 9
8	248 4 8	251 3 4	254 2 0	257 0 8	259 19 4	262 18 0
9	279 5 3	282 11 3	285 17 3	289 3 3	292 9 3	295 15 3
10	310 5 10	313 19 2	317 12 6	321 5 10	324 19 2	328 12 6
20	620 11 8	627 18 4	635 5 0	642 11 8	649 18 4	657 5 0

SCHEDULE (L).—continued.

LAND TAX to be redeemed, or purchased.	90 and under 91.	91 and under 92.	92 and under 93.	93 and under 94.	94 and under 95.	95 and under 96.
¼	0 0 8¼	0 0 8½	0 0 8½	0 0 8½	0 0 8¾	0 0 8¾
½	0 1 4½	0 1 4¾	0 1 5	0 1 5¼	0 1 5¼	0 1 5½
¾	0 2 1	0 2 1¼	0 2 1½	0 2 1¾	0 2 2	0 2 2¼
D. 1	0 2 9¼	0 2 9½	0 2 10	0 2 10	0 2 10¾	0 2 11
2	0 5 6½	0 5 7¼	0 5 8	0 5 8¾	0 5 9½	0 5 10¼
3	0 8 3¾	0 8 4¾	0 8 6	0 8 7	0 8 8	0 8 9¼
4	0 11 1	0 11 2½	0 11 3¾	0 11 5¼	0 11 6¾	0 11 8¼
5	0 13 10¼	0 14 0	0 14 1¾	0 14 3	0 14 5½	0 14 7¼
6	0 16 7½	0 16 9½	0 16 11¾	0 17 2	0 17 4¼	0 17 6½
7	0 19 4½	0 19 7¼	0 19 9¾	1 0 0	1 0 2¾	1 0 5½
8	1 2 1¾	1 2 4¾	1 2 7¾	1 2 10¾	1 3 1½	1 3 4½
9	1 4 11	1 5 2¼	1 5 5¾	1 5 9	1 6 0¼	1 6 3½
10	1 7 8¼	1 8 0	1 8 3¾	1 8 7¼	1 8 11	1 9 2¾
11	1 10 5½	1 10 9½	1 11 1½	1 11 5½	1 11 9¾	1 12 1¾
S. 1	1 13 2¾	1 13 7¼	1 13 11½	1 14 4	1 14 8¼	1 15 0¾
2	3 6 5½	3 7 2¼	3 7 11	3 8 8	3 9 4¾	3 10 1½
3	4 19 8¼	5 0 9½	5 1 10¾	5 2 11¾	5 4 1	5 5 2¼
4	6 12 11	6 14 4½	6 15 10¼	6 17 3¾	6 18 9½	7 0 3
5	8 6 1¾	8 7 11¾	8 9 9¾	8 11 7¾	8 13 5¾	8 15 3¾
6	9 19 4½	10 1 7	10 3 9¼	10 5 11¾	10 8 2	10 10 4½
7	11 12 7¼	11 15 2	11 17 8¾	12 0 3¾	12 2 10½	12 5 5¼
8	13 5 10	13 8 9¼	13 11 8½	13 14 7½	13 17 6¾	14 0 6
9	14 19 0¾	15 2 4¼	15 5 8	15 8 11½	15 12 3¼	15 15 6¾
10	16 12 3½	16 15 11½	16 19 7½	17 3 3½	17 6 11½	17 10 7½
11	18 5 6¼	18 9 6¾	18 13 7	18 17 7½	19 1 7¾	19 5 8¼
12	19 18 9	20 3 1¾	20 7 6½	20 11 11½	20 16 4¼	21 0 9
13	21 11 11¾	21 16 9	22 1 6¼	22 6 3¼	22 11 0½	22 15 9¾
14	23 5 2½	23 10 4	23 15 5¾	24 0 7¼	24 5 9	24 10 10½
15	24 18 5¼	25 3 11¼	25 9 5¼	25 14 11¼	26 0 5¼	26 5 11¼
16	26 11 8	26 17 6½	27 3 4¾	27 9 3¼	27 15 1½	28 1 0
17	28 4 10¾	28 11 1½	28 17 4¼	29 3 7¼	29 9 10	29 16 0¾
18	29 18 1½	30 4 8¾	30 11 4	30 17 11	31 4 6¼	31 11 1½
19	31 11 4¼	31 18 3¾	32 5 3½	32 12 3	32 19 2¾	33 6 2¼
£. 1	33 4 7	33 11 11	33 19 3	34 6 7	34 13 11	35 1 3
2	66 9 2	67 3 10	67 18 6	68 13 2	69 7 10	70 2 6
3	99 13 9	100 15 9	101 17 9	102 19 9	104 1 9	105 3 9
4	132 18 4	134 7 8	135 17 0	137 6 4	138 15 8	140 5 0
5	166 2 11	167 19 7	169 16 3	171 12 11	173 9 7	175 6 3
6	199 7 6	201 11 6	203 15 6	205 19 6	208 3 6	210 7 6
7	232 12 1	235 3 5	237 14 9	240 6 1	242 17 5	245 8 9
8	265 16 8	268 15 4	271 14 0	274 12 8	277 11 4	280 10 0
9	299 1 3	302 7 3	305 13 3	308 19 3	312 5 3	315 11 3
10	332 5 10	335 19 2	339 12 6	343 5 10	346 19 2	350 12 6
20	664 11 8	671 18 4	679 5 0	686 11 8	693 18 4	701 5 0

SCHEDULE (L.)—continued.

LAND TAX to be redeemed, or purchased.	96 and under 97.	97 and under 98.	98 and under 99.	99 and under 100.	100 and under 101.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	0 0 8¾	0 0 9	0 0 9	0 0 9¼	0 0 9¼
	0 1 5¾	0 1 6	0 1 6	0 1 6¼	0 1 6½
	0 2 2½	0 2 2¾	0 2 3	0 2 3½	0 2 3¾
D. 1	0 2 11½	0 2 11¾	0 3 0¼	0 3 0½	0 3 1
2	0 5 10¾	0 5 11½	0 6 0¼	0 6 1	0 6 1¾
3	0 8 10¼	0 8 11½	0 9 0½	0 9 1½	0 9 2¾
4	0 11 9¾	0 11 11¼	0 12 0¾	0 12 2	0 12 3½
5	0 14 9¼	0 14 11	0 15 0¼	0 15 2¾	0 15 4½
6	0 17 8½	0 17 10¾	0 18 1	0 18 3¼	0 18 5½
7	1 0 8	1 0 10½	1 1 1¼	1 1 3¾	1 1 6¼
8	1 3 7½	1 3 10¼	1 4 1¼	1 4 4¼	1 4 7¼
9	1 6 6¾	1 6 10¼	1 7 1½	1 7 4¾	1 7 8
10	1 9 6¼	1 9 10	1 10 1¾	1 10 5¼	1 10 9
11	1 12 5¾	1 12 9¾	1 13 1¾	1 13 5¾	1 13 9¾
S. 1	1 15 5¼	1 15 9½	1 16 2	1 16 6¼	1 16 10¾
2	3 10 10¼	3 11 7	3 12 4	3 13 0¾	3 13 9½
3	5 6 3½	5 7 4¾	5 8 5¾	5 9 7	5 10 8¼
4	7 1 8½	7 3 2¼	7 4 7¾	7 6 1½	7 7 7
5	8 17 1¾	8 18 11¾	9 0 9¾	9 2 7¾	9 4 5¾
6	10 12 7	10 14 9¼	10 16 11¾	10 19 2	11 1 4½
7	12 8 0	12 10 6¾	12 13 1¾	12 15 8½	12 18 3¼
8	14 3 5¼	14 6 4½	14 9 3½	14 12 2¾	14 15 2
9	15 18 10¼	16 2 2	16 5 5½	16 8 9¼	16 12 0¾
10	17 14 3½	17 17 11½	18 1 7½	18 5 3½	18 8 11½
11	19 9 8½	19 13 9	19 17 9½	20 1 9¾	20 5 10¼
12	21 5 1¾	21 9 6½	21 13 11½	21 18 4¼	22 2 9
13	23 0 7	23 5 4¼	23 10 1¼	23 14 10½	23 19 7¾
14	24 16 0	25 1 1¾	25 6 3¼	25 11 5	25 16 6½
15	26 11 5¼	26 16 11¼	27 2 5¼	27 7 11¼	27 13 5¼
16	28 6 10½	28 12 8¾	28 18 7¼	29 4 5½	29 10 4
17	30 2 3½	30 8 6¼	30 14 9¼	31 1 0	31 7 2¾
18	31 17 8¾	32 4 4	32 10 11	32 17 6¼	33 4 1½
19	33 13 1¾	34 0 1½	34 7 1	34 14 0¾	35 1 0¼
£.1	35 8 7	35 15 11	36 3 3	36 10 7	36 17 11
2	70 17 2	71 11 10	72 6 6	73 1 2	73 15 10
3	106 5 9	107 7 9	108 9 9	109 11 9	110 13 9
4	141 14 4	143 3 8	144 13 0	146 2 4	147 11 8
5	177 2 11	178 19 7	180 16 3	182 12 11	184 9 7
6	212 11 6	214 15 6	216 19 6	219 3 6	221 7 6
7	248 0 1	250 11 5	253 2 9	255 14 1	258 5 5
8	283 8 8	286 7 4	289 6 0	292 4 8	295 3 4
9	318 17 3	322 3 3	325 9 3	328 15 3	332 1 3
10	354 5 10	357 19 2	361 12 6	365 5 10	368 19 2
20	708 11 8	715 18 4	723 5 0	730 11 8	737 18 4

RULE FOR THE USE OF THE FOREGOING TABLE.

Let it be proposed to ascertain, from this Table, what Sum of Money is to be paid for redeeming or purchasing a Land Tax of £.17 16s. 11¾d. when the Price of £.3 per Cent. Bank Annuities transmitted to the Receivers General shall be 70 and under 71.

In the Column denominated 70 and under 71.

£.10	0	0	—	258	19 2
7	0	0	—	181	5 5
0	16	0	—	20	14 4
0	0	11	—	1	3 8¾
0	0	0¾	—	0	1 7½
£.17	16	11¾	—	462	4 3¼

Amount of Money to be paid for the Redemption or Purchase is £.462 4 3¼

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1802.