

ANNO QUADRAGESIMO NONO

GEORGII III. REGIS.

CAP. LXVII.

An Act to amend an Act passed in the Forty-sixth Year of His present Majesty, for the Redemption and Sale of the Land Tax, and to make further Provision for exonerating small Livings and charitable Institutions from the Land Tax.

[3d *June* 1809.]

WHEREAS by an Act passed in the Forty-sixth Year of the Reign of His present Majesty, intituled, *An Act to amend an Act passed in the Forty-second Year of His present Majesty, for consolidating the several Acts passed for the Redemption and Sale of the Land Tax, and to make further Provision for exonerating small Livings and charitable Institutions from the Land Tax*, after reciting that the Profits arising to the Public from the Redemption of Land Tax by Bodies Politic and Corporate, and Companies and Feoffees and Trustees for charitable and other Public Purposes, by Sales under the Authority of the Commissioners appointed by Letters Patent under the Great Seal of *Great Britain*, for the Purpose of regulating, directing, approving, and confirming such Sales, amounted to a very large Sum, and was likely to be considerably increased by further Sales and Contracts for Sale for the Redemption of Land Tax under the Authority of the said Commissioners, and that it might be expedient to augment the Income of small Livings or other Ecclesiastical Benefices, and of charitable Institutions, by exonerating the same from the Land Tax charged on the Messuages, 46 G. 3. c. 133.

Lands, Tenements, or other Hereditaments belonging to ſuch Livings or other Eccleſiaſtical Benefices or charitable Inſtitutions in the Manner therein mentioned, it was enacted, that it ſhould and might be lawful for the Commiſſioners appointed or to be appointed by Letters Patent under the Great Seal of *Great Britain* for the Purpoſes aforeſaid, at any Time within the Space of Two Years after the paſſing of the ſaid Act, to direct the Exoneration and Diſcharge of the Land Tax charged upon the Meſſuages, Lands, Tenements, and other Hereditaments belonging to any Livings or other Eccleſiaſtical Benefices or charitable Inſtitutions in Caſes where the clear annual Income of ſuch Livings or other Eccleſiaſtical Benefices or charitable Inſtitutions ſhould not exceed the Sum of One hundred and fifty Pounds, without the Transfer or Payment of any Conſideration for the ſame, in the Manner and under the Directions and Reſtrictions in the ſaid Act mentioned, provided that the annual Amount of Land Tax to be exonerated by virtue of the ſaid Act, under the Direction of the ſaid Commiſſioners without the Transfer or Payment of any Conſideration ſhould not exceed the Sum of Six thouſand Pounds: And whereas it appears from the Proceedings of the ſaid Commiſſioners in the Execution of the Powers and Authorities veſted in them by the ſaid Act, of which Proceedings a Statement has been laid before Parliament, purſuant to the Proviſions for that Purpoſe in the ſaid Act contained, that they have directed the Exoneration and Diſcharge of the Land Tax charged upon Meſſuages, Lands, Tenements, and other Hereditaments belonging to One thouſand two hundred and ſixty-three Livings or other Eccleſiaſtical Benefices, and to Two hundred and eight charitable Inſtitutions in Caſes where the clear Annual Amount of ſuch Livings or other Eccleſiaſtical Benefices and charitable Inſtitutions do not exceed the Sum of One hundred and fifty Pounds without the Transfer or Payment of any Conſideration in the Manner and under the Directions and Reſtrictions in the ſaid Act mentioned, and that the annual Amount of Land Tax which has been ſo exonerated is only Five thouſand ſix hundred and ſeventy Pounds Six Shillings and Three-pence Three Farthings: And whereas the Time limited by the ſaid Act, for tranſmitting to the ſaid Commiſſioners the Memorials which were required by the ſaid Act, in order to entitle the Parties claiming ſuch Exoneration to the Benefit thereof is expired: And whereas the Profits ariſing to the Public from the Redemption of Land Tax by Bodies Politic and Corporate and Companies and Feoffees and Truſtees for charitable and other public Purpoſes, have been conſiderably increaſed by further Sales and Contracts for Sale for the Redemption of Land Tax under the Authority of the ſaid Commiſſioners ſince the Time of paſſing the ſaid recited Act, and much Benefit to the Public may be expected if ſuch Redemption of Land Tax by Bodies Politic and Corporate, and Companies and Feoffees, and Truſtees for charitable and other Public Purpoſes, ſhall continue to be made under the Proviſions and Authorities to that Effect, in the ſaid Act of the Forty-ſecond Year of His preſent Majeſty's Reign contained: And whereas it is expedient further to extend the Benefits of the ſaid recited Act of the Forty-ſixth Year of His preſent Majeſty's Reign to ſuch other Livings or other Eccleſiaſtical Benefices or charitable Inſtitutions in Caſes where the whole clear annual Income thereof does not exceed the Sum of One hundred and fifty Pounds as have not yet had the Benefit of the ſaid recited Act; be it therefore enacted by the King's moſt excellent Majeſty by and with the Advice and Conſent of the Lords Spiritual, and Temporal, and Commons in this preſent

ſent Parliament aſſembled, and by the Authority of the ſame, That it ſhall and may be lawful for the ſaid Commiſſioners at any Time within the Space of Eighteen Calendar Months after the paſſing of this Act to direct the Exoneration and Diſcharge of the Land Tax charged upon ſuch Meſſuages, Lands, Tenements, or other Hereditaments in the Manner and under the Directions and Reſtrictions, as in the ſaid recited Act of the Forty-ſixth Year of His preſent Majeſty are mentioned, provided that the Annual Amount of Land Tax to be exonerated by virtue of this Act, ſhall not, together with the before mentioned Annual Sum of Five thouſand ſix hundred and ſeventy Pounds Six Shillings and Three-pence Three Farthings, exceed the Total Yearly Sum of Eight thouſand Pounds: Provided alſo, that Memorials, ſuch as were directed by the ſaid Act of the Forty-ſixth Year of His preſent Majeſty to be tranſmitted to the ſaid Commiſſioners, and which muſt be verified in ſuch Manner as they ſhall require and direct, and alſo the Certificates directed thereby to be tranſmitted to the ſaid Commiſſioners, ſigned by Two or more Commiſſioners of Land Tax, which Certificates ſuch ſaid laſt-mentioned Commiſſioners were by the ſaid Act and are hereby authorized and required to grant, and ſhall be ſo tranſmitted to the ſaid Commiſſioners appointed under the Great Seal of *Great Britain*, within Twelve Months after the paſſing of this Act.

The Commiſſioners appointed under the Great Seal within 18 Months may direct the Exoneration of the Land Tax charged on Meſſuages belonging to Small Livings and charitable Inſtitutions, on certain Conditions;

III. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners, appointed by Letters Patent under the Great Seal of *Great Britain*, by Writing under their Hands and Seals, indorſed on the ſaid Certificate of the Commiſſioners of Land Tax, to certify and declare that the Meſſuages, Lands, Tenements, and Hereditaments compriſed in ſuch Certificate ſhall be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof, under the Proviſions of this Act, and ſuch Meſſuages, Lands, Tenements, and Hereditaments, ſhall thereupon be wholly freed and exonerated from ſuch Land Tax, and all further Aſſeſſments thereof, from ſuch of the quarterly Days of Payment of Land Tax, as ſhall next precede the Day on which ſuch Certificate ſhall be left at the proper Office appointed for the Regiſtry of Contracts for Redemption of Land Tax, for the Purpoſe of being duly regiſtered in the Manner herein preſcribed.

and may by Indorſement on the Certificate of Land Tax, declare the Lands exonerated therefrom.

IV. And be it further enacted, That the proper Officer appointed for the Regiſtry of Contracts entered into under the ſaid recited Act of the Forty-ſecond Year of His preſent Majeſty, ſhall regiſter all ſuch Certificates of Land Tax, and the ſaid Certificates of Exoneration indorſed thereon *gratis*, and ſhall make out and tranſmit Duplicates of the Land Tax thereby certified and exonerated under the Proviſions of this Act, and do all ſuch other Acts and Things neceſſary for the Exoneration of the Meſſuages, Lands, Tenements, and Hereditaments comprized in ſuch Certificates as by the ſaid recited Act are directed in regard to Contracts entered into under the Proviſions thereof, and every Copy of the Regiſtry of any ſuch Certificate, ſigned by ſuch Officer, ſhall be allowed in all Courts and Places, and before all Perſons, to be good and ſufficient Evidence of ſuch Certificate, and no ſuch Certificate nor any Copy of the Regiſtry thereof ſhall be liable to Stamp Duty.

Certificates to be regiſtered.

V. And be it further enacted, That a further Statement of the Proceedings of the ſaid Commiſſioners appointed under Great Seal in the Execution

A Statement of Proceedings to be laid before Parliament.

ecution of the ſaid recited Act and of this Act, ſhall be laid before Parliament before the Expiration of the Seſſion of Parliament ending in the Year One thouſand eight hundred and eleven.

Period of Enrolment and Regiſtry of Deeds extended.

VI. And whereas it is expedient to make Proviſions for the Enrolment and Regiſtry of Deeds which have not been duly enrolled or regiſtered purſuant to the Directions of the ſaid recited Acts of the Forty-ſecond and Forty-ſixth Years of His preſent Majeſty, and of the ſeveral other Acts paſſed relating to the Redemption of Land Tax; be it therefore enacted, That all Deeds required by the ſaid recited Act or any other Acts relating to the Redemption of Land Tax to be enrolled or regiſtered, ſhall be valid and effectual, although the ſame ſhall not have been or ſhall not be enrolled or regiſtered within the Periods preſcribed by the ſaid Acts reſpectively, provided the ſame ſhall have been enrolled or regiſtered before the paſſing of this Act, or ſhall be enrolled or regiſtered within Twelve Calendar Months after the paſſing thereof.

Application of the Proviſions of the recited Acts.

VII. And be it further enacted, That all and every the Proviſions of the ſaid recited Acts ſhall, in ſo far as the ſame are applicable and except where the ſame are hereby expreſsly varied, be uſed and applied, extended and conſtrued in like Manner in the Execution of this Act, as if the ſame Proviſions (except as aforeſaid) were ſpecially re-enacted therein.

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