ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. CVI.

An Act for regulating the Manner of aſſeſſing Lands, in certain Caſes, to the Duties ariſing from the Profits of Property, Profeſſions, Trades, and Offices, and for giving Relief from the ſaid Duties on occaſion of Loſſes, in other Caſes therein mentioned.

[20th *June* 1810.]

WHEREAS by an Act paſſed in the Forty-ſixth Year of the Reign of His preſent Majeſty, for granting certain Duties on the Profits ariſing from Property, Profeſſions, Trades, and Offices, the Duty on Lands and Tenements is thereby directed to be eſtimated and aſſeſſed according to a general Rule in the ſaid Act ſet forth: And whereas Doubts are entertained as to the Manner of applying the ſaid Rule to the Caſes of Lands demiſed, in the Manner and under the Circumſtances herein contained: May it therefore pleaſe Your Majeſty that it may be it enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That upon every Demiſe for Years of Lands ſituate in any Part of *Great Britain*, made or to be made in Conſideration of a Rent reſerved, and alſo in Conſideration of certain Improvements to be made in the Lands demiſed at the proper Coſt and Charge of the Leſſee or Tenant, if it ſhall be proved to the Satisfaction of the Commiſſioners for the general Purpoſes of the ſaid Act, acting for the Diviſion where ſuch Lands are ſituate, that the Rent reſerved hath been ſettled on the Eſtimate of the Medium annual Value of the ſaid Lands, computed on an Average for the whole Term granted in Expectation of the progreſſive Improvement of the ſaid Farm, at the Coſt and Charge of the ſaid Leſſee or Tenant, and that the ſaid annual Rent is fixed

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Rules to be obſerved in aſſeſſing Land at Reſerved Rent, and for Improvement.

fixed and made payable to the ſame Amount in each Year on the ſaid Average, whereby the ſaid Rent ſo eſtimated and made payable did or doth exceed the juſt annual Value of the ſaid Lands, as the ſame were or are worth to be let at Rack Rent on or at the Commencement of the Term granted in and by the ſaid Demiſe, then and in every ſuch Caſe the Eſtimate of the annual Value of the ſaid Lands, and the Aſſeſſment thereupon, ſhall be made and computed according to the following Rules; that is to ſay, in regard that the Rent reſerved hath been ſettled on a fair Average of the annual Value of the ſaid Lands, computed on the whole of the Term ſo granted, it ſhall be lawful for the ſaid Commiſſioners in every ſuch Caſe as aforeſaid, and they are hereby required on due Proof of the Circumſtances before mentioned, to cauſe the ſaid Duty payable in reſpect of the Property in the ſaid Lands to be eſtimated, computed, and charged on the Amount of the Rent ſo reſerved and made payable as aforeſaid, for each Year of Aſſeſſment during the ſaid Term to come after the paſſing of this Act, without Variation during the ſaid Term; ſubject nevertheleſs to ſuch Deductions as by the ſaid Act are allowed; and it ſhall alſo be lawful for the ſaid Commiſſioners, and they are hereby required in every ſuch Caſe, to cauſe the ſaid Duty payable in reſpect of the Occupation of the ſaid Lands, to be eſtimated, computed, and charged on the full and juſt Value of the ſaid Lands, to be aſcertained at the Times and in Manner hereinafter mentioned; that is to ſay, on all ſuch Demiſes made before the paſſing of this Act, the annual Value of the ſaid Lands ſhall be the Rack Rent at which the ſame are worth to be let by the Year, to be aſcertained at the Commencement of the Firſt Year of Aſſeſſment after the paſſing of this Act, by a Valuation to be made thereof under the Powers and according to the Directions of the ſaid Act, and to the Satisfaction of the ſaid Commiſſioners, which Valuation ſhall be in Force for the Term of Seven Years of Aſſeſſment, if the ſaid Demiſe of the ſaid Lands ſhall not ſooner expire; and a like Valuation of the ſaid Lands ſhall be made at the End of every Seventh Year of Aſſeſſment during the Continuance of the ſaid Demiſe, and the Amount aſcertained by ſuch Valuation ſhall be deemed to be the Rack Rent at which the ſaid Lands are worth to be let for each Period of Seven Years, if the ſaid Demiſe ſhall not ſooner expire, and the Aſſeſſment thereupon ſhall in each Year during the ſaid reſpective Periods of Seven Years be made on the laſt or preceding Valuation; and on all ſuch Demiſes to be made after the paſſing of this Act, the annual Value of the ſaid Lands ſhall be the Rack-rent at which the ſame are worth to be let by the Year, to be aſcertained at the Commencement of the ſaid Demiſe by a like Valuation to be made thereof in Manner aforeſaid, and to be renewed at the End of every Seventh Year during the ſaid Demiſe; and each Valuation ſo made ſhall be in Force for the Term of Seven Years, and ſhall govern the Aſſeſſment to be made in reſpect of the Occupation of the ſaid Lands, in like Manner as is before directed.

Relief to be granted for Loſſes ſuſtained by Occupiers and Owners.

II. And whereas Loſſes have been occaſioned by Floods or Tempeſts; for which Relief ſhould be granted to the Occupiers of ſuch Lands on which Damage has been ſuſtained, and alſo to the Owners thereof who ſhall have granted Compenſations to their Tenants on Occaſion of ſuch Loſſes; be it further enacted, That whenever by Floods or Tempeſts any Loſs ſhall have been or ſhall be ſuſtained on the growing Crops, or on the Stock on Lands demiſed to a Tenant or Tenants at a reſerved Rent without Fine or other Sum paid, given, or contracted for, in lieu of a reſerved Rent

Rent or any Part thereof, or the ſaid Lands or any Part thereof ſhall by ſuch Floods or Tempeſts be rendered incapable of Cultivation for any Year, and it ſhall have been or ſhall be proved on Oath or ſolemn Affirmation to the Satisfaction of the Commiſſioners for the general Purpoſes of the ſaid Act, acting for the Diviſion where the ſaid Lands are ſituate, that the Owner or Owners of the ſaid Lands hath or have in conſideration of ſuch Loſſes abated or agreed to abate to his, her, or their Tenant or Tenants, the Whole or any Proportion of the Rent reſerved or payable by ſuch Tenant or Tenants, for any Year or Years of ſuch Demiſe, it ſhall be lawful for the ſaid Commiſſioners to abate in the Aſſeſſment made in reſpect of the Property in the ſaid Lands under the ſaid Act for the ſame Year or Years for which ſuch Rent hath been abated, and to diſcharge therefrom the Whole or the like Proportion of Duty as the ſaid Owner or Owners ſhall appear on ſuch Proof as aforeſaid to have abated of or from the Rent reſerved and made payable to him or them on ſuch Demiſe; and it ſhall alſo be lawful for the ſaid Commiſſioners in every ſuch Caſe to abate in the Aſſeſſment made in reſpect of the Occupation of the ſaid Lands for the ſame Year or Years, and to diſcharge therefrom the like Proportion of Duty as ſhall have been abated or diſcharged from the Aſſeſſment made in reſpect of the Property on the ſaid Lands for the Cauſe aforeſaid.

The like Relief extended to Occupiers and Owners where the Owners are incapable of conſenting to Abatement of Rent.

III. And be it further enacted, That whenever from the like Cauſe or Cauſes as aforeſaid, the like Loſſes ſhall have been ſuſtained on the Lands of any Infant, Idiot, Lunatic, or other Proprietor incapable of conſenting to any Abatement in the Rent as aforeſaid, being in the Occupation of any Tenant or Tenants as aforeſaid, and the ſame ſhall have been proved before the ſaid Commiſſioners to their Satisfaction, on Oath or Affirmation as aforeſaid, it ſhall be lawful for them to abate in the Aſſeſſment made in reſpect of the Occupation of the ſaid Lands; and to diſcharge the Whole or any Part of the ſaid Duty, and in proportion to the Loſſes ſo ſuſtained and to the Amount which the ſaid Commiſſioners ſhould be of Opinion would or ought to have been abated, purſuant to the Proviſions of the preceding Clauſe, if the ſaid Lands had belonged to a Proprietor of full Age and of ſound Mind, and capable of ſuch Conſent as aforeſaid.

Abatement of Aſſeſſment in caſe of Loſſes.

IV. And be it further enacted, That whenever from the like Cauſe or Cauſes as aforeſaid, the like Loſſes ſhall have been ſuſtained on Lands in the Occupation of the Owner or Owners, and the ſame ſhall have been or ſhall be proved before the ſaid Commiſſioners to their Satisfaction on Oath or Affirmation as aforeſaid, it ſhall be lawful for them to abate in the ſeveral Aſſeſſments made in reſpect of the Property in or Occupation of the ſaid Lands, and to diſcharge the Whole or any Part of the ſaid reſpective Duties, and in proportion to the Loſſes ſo ſuſtained, and to the Amount which the ſaid Commiſſioners ſhall be of Opinion would or ought to have been abated, purſuant to the Proviſions of the ſaid Clauſe if the ſaid Lands had been demiſed to a Tenant, and a proportionate Abatement had or ought to have been made to ſuch Tenant under the Circumſtances of the ſaid Loſs.

Indemnification of Commiſſioners.

V. And be it further enacted, That upon all Claims made before the paſſing of this Act to Commiſſioners for the general Purpoſes of the ſaid Act, for Abatements for Loſſes ſuſtained by any Cauſe or Cauſes before mentioned,

mentioned, it shall be lawful for the said Commissioners to make such Abatements in like Manner and to the like Extent, and in the like Cases and under the like Circumstances, as they are herein authorized to give Relief upon Claims to be made after the passing of this Act, and all Abatements of Duty made by Commissioners in the like Cases and under the like Circumstances as aforesaid, are hereby declared to be confirmed and valid and of the like Force as if the Claims for such Abatements or such Abatements had been respectively made in pursuance of this Act; and the said respective Commissioners are hereby indemnified for so doing.

Penalty for making false Claim.

VI. Provided always, and be it further enacted, That if any Person or Persons shall be guilty of making any false Claim for such Abatement as aforesaid, or shall be guilty of any Fraud or Contrivance in making such Claim, or in obtaining any such Abatement, or shall fraudulently or untruly declare the Amount or Value of such Losses, or the Amount or Value of any Abatement made or agreed to be made in the Rent of the Lands in his or her Occupation, on Account of such Losses, with Intent fraudulently to obtain any such Abatement, he, she, or they so offending shall forfeit the Sum of Fifty Pounds, and Treble the Amount of Duty charged on such Person or Persons in respect of the said Lands; and if any Owner or Owners of any such Lands whereon such Losses have been sustained, or any other Person or Persons whatever, shall aid, abet, or assist any Person or Persons charged to the said Duties, in making such false or fraudulent Claim, or shall fraudulently or untruly declare the Amount or Value of any Abatement made or agreed to be made in the Rent of the said Lands or Amount of such Losses, with Intent fraudulently to obtain for himself, herself, or themselves, or for his, her, or their Tenant or Tenants, or for the Owner or Owners, or Tenant or Tenants of the said Lands, any such Abatement as aforesaid, every such Owner or Owners, or other Person or Persons aforesaid, shall forfeit the Sum of One hundred Pounds, which several Penalties shall be recovered and applied as any Penalties may be recovered and applied by the said Act.

East India Dock Company how to be assessed.

VII. And be it further enacted, That the Profits arising from the Docks called the *East India Docks*, situate in the County of *Middlesex*, shall be assessed by the Commissioners acting for the City of *London*, under the said Act for granting Duties arising from the Profits of Property, Professions, Trades, and Offices, so long as the general Accounts of the said Docks shall be made up within the said City.

LONDON: Printed by GEORGE EYRE and ANDREW STRAHAN, Printers to the King's most Excellent Majesty. 1810.