

ANNO SEXTO

GEORGII IV. REGIS.

CAP. XXXII.

An Act to provide for the Application of Monies arising in certain Cases of Assessments for Land Tax in *Great Britain*. [10th *June* 1825.]

WHEREAS the Commissioners acting in the Execution of the Acts relating to the Land Tax have in certain Districts, by reason of the frequent Changes in the Extent and Number of Buildings and Inhabitants, and in the Occupation of Houses after Assessments made upon them, or for other Causes, been unable to apportion, assess, and raise the Quota or Proportion payable by each Parish or Place for the Land Tax, without exceeding the Amount of such Quota in the Aggregate of the Assessments made and delivered to the several Collectors thereof, whereby an Excess beyond the Quota has arisen in the Collection: And whereas it is therefore expedient to make Provision, as well for avoiding as much as possible any such Excess in the Assessment and Collection, as for the Application of Monies arising therefrom in Aid and for the Benefit of the Parish or Place, in the Manner herein-after provided; be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That in every Case where the Assessment made or to be made and allowed under the Provisions of the Acts relating to the Land Tax, for and upon any City, Borough, Town, Parish, Ward,

Where any Land Tax Assessments shall, under

certain Circumstances, exceed the Quota, the Commissioners of the District shall certify the Amount to the Commissioners of the Taxes, that the same may be laid before the Treasury.

Ward, or Place, in any District or Division in *Great Britain*, shall exceed, by the Amount of Five Pounds Sterling, the Quota or Proportion payable to His Majesty by or for such City, Borough, Town, Parish, Ward, or Place, under the Provisions of the said Acts, the respective Commissioners acting within and for the Districts or Divisions within which any such Excess of Assessment shall be made or arise, shall, and they are hereby authorized and required, on or before the Twenty-fourth Day of *December* One thousand eight hundred and twenty-five, for and in respect of the Assessments for the Year ended on the Twenty-fifth Day of *March* One thousand eight hundred and twenty-five, and in like Manner for and in respect of any such Assessments made or to be made for any subsequent Year or Years, on or before the Twenty-fourth Day of *December* following the Expiration of the Year of Assessment, yearly to prepare and transmit, or cause to be prepared and transmitted, by their Clerk, to the Commissioners for the Affairs of Taxes, or to their Secretary for the Time being, to be by the said Commissioners from Time to Time laid before the Commissioners of His Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* for the Time being, for the Purposes hereinafter expressed, a Certificate, fairly written, under the Hands of any Three or more of the said Commissioners acting in the Execution of the said Acts, in and for the District or Division to which any such Certificate shall relate, containing the Amount of the Quota or Proportion of Land Tax charged on such City, Borough, Town, Parish, Ward, or Place, and returned in the Parchment Duplicates of Assessment, as required by the said Acts, the actual and total Amount of any such Assessment delivered to the Collector or Collectors thereof, the City, Borough, Town, Parish, Ward or Place, and the Name or Names of such Collector or Collectors, together with the Amount of the Sum by which the actual Assessment shall in any such Case exceed the Quota or Proportion chargeable on each such City, Borough, Town, Parish, Ward, or Place, and the Amount of such Excess (if any) which shall have been collected and received by the several Collectors thereof, previously to the Transmission of such Certificate, as nearly as the same can be made out; and where the whole Collection for any Year to which such Certificate shall apply shall not have been closed, so as to ascertain and include therein the full Excess assessed and collected, and to be accounted for under the Provisions of this Act, the respective Commissioners shall, and they are hereby required to include and insert the further Amount of such Excess in the Certificate for the next subsequent Year or Years within which it shall be collected, distinguishing therein the Year or Years to which such Excess last mentioned shall relate, until the whole of the Excess shall have been fully and duly accounted for on each Year, under the Provisions of this Act: Provided always, and in every Case, where any Monies arising from any such Excess of the Collection on the Assessments or Assessment for any former Years or Year, shall remain in the Hands of any Collector or Collectors, or of any other Person or Persons, at the Time of the passing of this Act, the Commissioners of the District in which the same shall have arisen, or any Three of them, shall, and they are hereby required, on or before the said Twenty-fourth Day of *December* One thousand eight hundred and twenty-five, in like Manner to prepare and transmit, or cause to be prepared

Certificates to contain certain Particulars;

shewing the Excess collected on each Assessment.

Balances arising from Excesses of former Years to be in like Manner certified.

prepared and transmitted to the said Commissioners for the Affairs of Taxes, or their Secretary, a Certificate thereof under their Hands, containing the Total Amount of the Sum or Balance remaining unappropriated on all former Years, with the Names and Descriptions of the Collector or Collectors, Person or Persons, in whose Hands, Custody, or Power all and every or any Part of such Monies or Balances shall remain, distinguishing the Amount in the Hands of each such Person or Persons respectively; and the full Amount of such Excess, when and as the same shall be collected and arise as aforesaid, and also of all such Money arising in former Years as aforesaid, shall be paid over by the several Collectors thereof, and other Persons respectively holding the same, to the several Receivers General of the Land Tax.

Application of such Excess.

II. And be it further enacted, That it shall and may be lawful for the said Commissioners of His Majesty's Treasury, and they are hereby authorized and required, on the Receipt of any such Certificate, to authorize and direct from Time to Time the net Produce and Amount of such Excess of Assessment and Collection to be applied to His Majesty's Use, in part Payment and Discharge of any Assessment of the Land Tax made or to be made on the City, Borough, Town, Parish, Ward or Place, within which such Excess or Assessment shall have been raised and collected for any subsequent Year or Years, in such Manner as shall be authorized by the said Commissioners of His Majesty's Treasury for the Time being in that Behalf; and the Warrant of the Commissioners for the Affairs of Taxes, under the Directions of the said Commissioners of the Treasury, shall be a sufficient Power and Authority to the several Receivers General receiving the same; and they are hereby respectively required, on the Receipt of every such Warrant, to apportion, apply, and pay over, or cause to be apportioned, applied, and paid over, any such Excess or surplus Money, in the Manner to be directed by such Warrants respectively.

Treasury empowered to order the Excess to be paid to the Receiver General, &c.

III. And whereas by the said Acts relating to the Land Tax the Commissioners in their several Districts are required to sign and seal Two Duplicates of the Assessments made by the several Assessors for each Parish, Township, or Place, in pursuance of the Warrants to them directed by the said Commissioners in that Behalf, and to deliver, or cause to be delivered, One of such Duplicates to the several Collectors appointed to collect the same, with Warrants, after the Appeals therefrom shall have been heard and determined by the said Commissioners, in pursuance of the Notice for that Purpose by the said Acts provided, and the said Collectors are required, upon the Application of any Person who shall think himself or herself aggrieved or over-rated by any Assessment, to permit such Person or Persons, or their Stewards or Bailiffs, or other proper Representatives, to inspect the said Duplicates of Assessments, at all reasonable Times in the Day, without Fee or Reward for the same: And whereas it is expedient to make further Provision for preventing Irregularities in the making and Collection of future Assessments of the Land Tax, be it further enacted, That from and after the passing of this Act, the respective Commissioners are hereby required to certify or cause to

38 G. 3. c. 5.

Commissioners of Districts to cer-

tify the Amount of Quota in chargeagainst each Parish, &c. with all Warrants to the Assessors.

to be certified by their Clerk, in Writing, upon or with the Warrant or Warrants, or Instructions for making the Assessment to be delivered to the respective Assessors under the Provisions of the said Acts, the Amount of the Quota or Sum in charge against such Parish, Township, or Place, under the Provisions of the said Acts, and according to the Parchment Duplicates thereof, thereby directed to be transmitted to the Receiver General, and to the Court of Exchequer, distinguishing by such Certificate the Proportion exonerated from the Amount to be raised by Assessment for the particular Year, and the Parish, Township, or Place respectively, to which any such Warrant, Precept, or Instructions shall relate; any thing in the said Acts contained to the contrary notwithstanding.

Before Duplicates of Assessment are allowed by Commissioners, Clerk to cast the Sums up, and insert the Total at the End.

Where the Assessment exceeds Quota, the Clerk shall certify at the Foot the Particulars, according to the Schedule marked (A.)

IV. And be it further enacted, That before the Duplicates of the said Assessments for any Year shall be signed and allowed by the respective Commissioners, and One Part thereof shall be delivered to the Collectors for Collection in manner aforesaid, the Clerk to such Commissioners shall and he is hereby required to cause the Sums assessed to be duly cast up, and the Total Amount of such Assessment to be inserted at the Foot thereof, and where any such Assessment shall contain Two or more Pages, to cause each Page to be duly cast up, and the Amount inserted at the Foot thereof, and carried forward so as to form the Total on the last Page in any such Duplicate; and if in any Case the Total Amount of the Sums charged by any such Assessment shall exceed the actual Amount of the said Quota or Proportion charged and to be raised in any Year, in any Parish, Township, or Place to which the same shall relate, every such Clerk shall insert at the Foot of the Duplicate of Assessment a summary relating to every such Assessment last aforesaid, according to the Form annexed to this Act, marked with the Letter (A.); and if any such Clerk shall neglect or refuse to perform the Duty hereby required, he shall for every such Offence forfeit and pay the Penalty of Twenty Pounds, to be sued for and recovered as any Penalty may be sued for and recovered under the said Acts.

Collectors, when required by Vestry, to deliver an Account of the Collection and Payments, under Penalty of 20*l.*

V. And be it further enacted, That the Collector or Collectors appointed to collect any such Assessment for any Parish, Township, or Place as aforesaid, when required so to do, by the Churchwardens and Overseers or Guardians of the Poor, or any Two of them, or by any Person or Persons authorized by the Inhabitants of any such Parish, Township, or Place, in Vestry assembled, shall deliver to them respectively an Account in Writing of the Sums collected and received by such Collector or Collectors, for or on account of any such Assessment, and of the Sums in arrear, and of the Sums remaining in his or their Hands, and also of the Sums paid to the Receiver General; and if any Collector shall refuse or neglect so to do, within Fourteen Days after such Demand shall be made, he shall forfeit and pay the Sum of Twenty Pounds, to be sued for and recovered in like Manner as any Penalty may be sued for or recovered under the said Acts.

This Act to extend to like Excess of Assessments on Personal Estates.

VI. And be it further enacted, That the several Provisions of this Act shall be extended and applied to any Assessment on Personal Estate to be raised under any Act or Acts passed or to be passed

for that Purpose, where such Assessment shall exceed, by the Sum of Five Pounds Sterling, the Quota or Proportion to be raised and paid to His Majesty's Use, under any such Act or Acts, by or for any City, Borough, Town, Parish, Ward, or Place.

The Monies collected above the Quota shall be recoverable for the Purposes of Application under this Act, from the Collectors or other Persons receiving the same, in like Manner as the Land Tax.

VII. And be it further enacted, That to the end that the due Application of any Monies which shall or may be collected by the several Collectors, for any City, Borough, Town, Parish, Ward, or Place, over and above the Quota or Proportion by Law payable, may be duly secured under the Provisions of this Act, all and every the Powers and Provisions contained in the said Acts for raising the Land Tax, shall and may be practised and put in Execution, for the levying, securing, and Recovery of the Excess or Surplus Money to be collected by the several Collectors or other Persons receiving the same, in Manner aforesaid, and in aid of such City, Borough, Town, Parish, Ward, or Place, to all Intents as if the Assessment including any such Excess Monies contained no more than the Quota or Proportion of Land Tax payable by such City, Borough, Town, Parish, Ward, or Place to which the same shall relate, under the Provisions of the said Acts; and all Collectors or other Persons wilfully detaining or withholding any Part or Portion of the Monies so collected, or misapplying the same, or disobeying or disregarding the Warrants herein directed, for Payment of such Excess of Monies, shall be subject to the like Process, and to the same Penalties and Forfeitures as are provided by the said Acts, or are otherwise authorized in Cases of Misapplication or Default in accounting for and paying over or withholding the Land Tax; any thing in the said Acts contained to the contrary notwithstanding.

Treasury may authorize the Payment of certain Expences incident to the Land Tax Assessments in particular Cases.

VIII. And whereas it has been the Practice for the Commissioners in certain extensive Districts to apply some Portions of the Excess of the Land Tax Assessments for defraying incidental Expences incurred by the said Commissioners or by their Clerk, in relation to such Assessments, for satisfying which the Compensation to the Clerk, by his Poundage on the Amount of the Quota of the Land Tax, has been found inadequate, and it may be reasonable to provide for such Expences for the future; be it further enacted, That it shall and may be lawful for the said Commissioners of His Majesty's Treasury, or any Three or more of them for the Time being, or the Lord High Treasurer for the Time being, to order and direct the Allowance and Discharge of such actual Expences, or any Part thereof, as shall be necessarily incurred by any such Commissioners, or by their Clerk, in the due Execution of the said Acts, where such Allowance shall appear to the said Commissioners of the Treasury or High Treasurer reasonable and proper to be made, over and above the Allowance by Poundage to any such Clerk, for the particular Year of Assessment to which such Expences shall relate, under the Authority of the said Act: Provided nevertheless, and such Expences shall from Time to Time be certified to the said Commissioners of the Treasury, by any Three of the Commissioners, at a General Meeting of the Commission of the District in which the same shall arise, and the Certificate of the Commissioners for the Affairs of Taxes, or any Three or more of them, shall be an Authority

to the Receiver General respectively, to pay such Expences, or so much thereof as shall be directed by the said Commissioners of the Treasury, or High Treasurer as aforesaid, to be so allowed.

Act may be altered or repealed this Session.

IX. And be it further enacted, That this Act may be altered, varied, or repealed, by any Act or Acts to be passed in this present Session of Parliament.

SCHEDULE (A.) to which this Act refers.

SUMMARY of the foregoing Assessment on Lands, Tenements, and Hereditaments, for the Year One thousand eight hundred and ....

	£ s. d.	£ s. d.
Assessed and exonerated - -		
Assessed and not exonerated -		
Total by the Assessment - - £		
Deduct Quota or Charge on Lands, Tenements, and Hereditaments, by Parchment Duplicate, under 38 Geo. 3. c. 5.; viz. - - -		
Excess on Assessment - - £		

Examined,

(Signed) Clerk.

Note.—Where there is a separate Assessment for Personal Estates exceeding the Quota, a corresponding and distinct Certificate is required to be in like Manner subscribed to such Assessment.

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