

ANNO DUODECIMO & DECIMO TERTIO

VICTORIÆ REGINÆ.

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CAP. XCI.

An Act to provide for the Collection of Rates in the City of *Dublin*. [1st *August* 1849.]

WHEREAS it is expedient that an Office for the Collection of certain public Rates in the City of *Dublin* should be established under due Superintendence and Control: May it therefore please Your Majesty that it may be enacted; and be it enacted by the Queen'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 from and after the Tenth Day of *December* One thousand eight hundred and fifty the several Powers, Duties, and Authorities of applotting, levying, and collecting the Rates, Cesses, Taxes, and Rents specified in Schedule (A.) to this Act annexed shall cease to be exercised by the Bodies Politic or Corporate, Boards, Commissioners, or Persons, empowered by any Act or Acts to applot, levy, and collect the same, but shall be vested in and exercised by the Collector General of Rates herein-after mentioned, and shall be performed in the Manner by this Act directed, and not otherwise, anything in such Acts or any of them, or any Law, Statute, or Usage, to the contrary in anywise notwithstanding.

Powers of applotting and collecting Rates in Schedule (A.) to be vested in Collector General of Rates under this Act.

II. And

Appointment of Collector General.

II. And be it enacted, That it shall be lawful for the Lord Lieutenant of *Ireland*, by Warrant under his Hand and Seal, to appoint from Time to Time such Person as he may think proper to be the Collector General of Rates for the Purposes of this Act, and to remove such Person, and in like Manner to appoint any other Person in his Place; and in case of the Sickness or necessary Absence of such Collector General it shall be lawful for the said Collector General, with the Approbation of the said Lord Lieutenant, to appoint some other Person to act in the Place of such Collector General; and that the Person who shall for the Time being act as Collector General shall and he is hereby authorized to applot, collect, levy, and receive the Rates, Cesses, and Taxes herein mentioned, and all Arrears thereof, in the Manner by this Act provided.

Collector General shall applot and collect Rates.

Upon the Death or Removal of the Collector General, the Balance of Cash at the Bank to be transmitted to his Successor.

III. And be it enacted, That upon the Death, Resignation, or Removal of any Collector General appointed under this Act, the Balance of Cash for which he shall at that Time have Credit on his Account as Collector General with the Governor and Company of the Bank of *Ireland* shall, as soon as a Successor shall be appointed to the Office of Collector General, actually vest in such Successor, and shall be immediately transferred to the Account of such Successor, to be applied for the Purposes of this Act; and the Collector General for the Time being is hereby required to issue his Drafts or Orders for all unsatisfied Charges and Demands payable out of the Monies in the Bank, although the same shall have accrued in the Time of any former Collector General.

Upon the Removal of the Collector General his Successor may sue for any Balance remaining in his Hands.

IV. And be it enacted, That if any Person, having resigned or having been removed from the Office of Collector General, shall neglect, within Twenty-one Days after Notice for such Purpose, to account for and pay to any succeeding Collector General all such Sums of Money as shall remain in his Hands applicable to the Purposes of this Act, it shall be lawful for the Collector General for the Time being, in his own proper Name only, or by his Name and Description of Office, to sue for and recover the same from such Person, with Costs of Suit, in any of Her Majesty's Courts of Record at *Dublin*, by Action of Debt, in which Action it shall be sufficient for such Collector General to declare as for Money had and received to the Use of such Collector General for the Purposes of this Act; and the Defendant in the Action may, at the Discretion of any Judge of such Court, be held to Special Bail in such competent Sum as the Judge shall order; and the Court in which the Action shall be brought may, at the Instance of either of the Parties, refer the Account in dispute in a summary Manner, without Prejudice to such Special Bail, to be audited by any Officer of the Court or

other fit Person, who may examine both Plaintiff and Defendant upon Oath (which Oath the said Referee shall have Power to administer); and upon the Report of such Referee, unless either of the Parties shall show good Cause to the contrary, the Court may make a Rule, either for the Payment of such Sum as upon the Report shall appear to be due, or for staying the Proceedings in the Action, and upon such Terms and Conditions as to the Court shall appear reasonable, or the Court may order Judgment to be entered up for such Sum as upon the Report shall appear to be due.

Mode of proceeding against the Representatives of a deceased Collector General.

V. And be it enacted, That in case of the Death of any Person during the Time that he shall be holding the Office of Collector General, or after he shall have resigned or been removed from such Office, the Collector General for the Time being may, in his own proper Name only, or by his Name and Description of Office, sue for and recover from the Executors or Administrators of such Person deceased all such Sums of Money as shall have been remaining in his Hands applicable to the Purposes of this Act, by an Action of Debt in any of Her Majesty's Courts of Record at *Dublin*, in which Action it shall be sufficient for the Plaintiff to declare that the Deceased was indebted to the Plaintiff for Money had and received to his Use for the Purposes of this Act, or that the Deceased died possessed of Money had and received for the Purposes of this Act, whereby an Action hath accrued to the Plaintiff to demand and have the same from such Executors or Administrators; and in all such Actions the Defendant or Defendants may plead in like Manner, and avail themselves of the like Matters in Defence, as in any Action founded upon Simple Contracts of the original Testator or Intestate; and the Court may refer the Account in dispute to be audited by any Officer or Person, and may proceed upon the Report of such Referee in like Manner as is herein-before mentioned; and in all Actions to be brought as well as in all Proceedings whatsoever to be instituted or carried on by any Collector General by virtue of this Act, Proof of his acting in the Execution of the Office of Collector General shall be sufficient Evidence of his holding such Office, unless the contrary shall be shown in Evidence by the Defendants in such Actions, or the Parties against whom such Proceedings shall be instituted or carried on.

Collector General to be indemnified for Acts done in the Execution of his Office.

VI. And be it enacted, That the Collector General, his Heirs, Executors, and Administrators, shall be indemnified, out of the Rates and other Monies coming to the Hands of the Collector General by virtue of this Act, for all Payments made or Liability incurred in respect of any Acts which he may do, and for all Losses, Costs, and

and Damages which he may incur in the due Execution of the Powers hereby granted to him.

Lord Lieutenant in Council to make Rules and Regulations for the Collector General's Office.

VII. And be it enacted, That it shall and may be lawful for the Lord Lieutenant, by and with the Advice of Her Majesty's Privy Council in *Ireland*, to make such Rules and Regulations for the Government of the said Collector General, and of such Clerks, Collectors, and other Officers as shall be appointed and employed to assist in the Execution of this Act, as the said Lord Lieutenant, with the Advice of the said Privy Council, shall think fit; provided that such Rules and Regulations shall not be repugnant to any Law now in force in that Part of the United Kingdom of *Great Britain* and *Ireland* called *Ireland*, or inconsistent with the Provisions of this Act.

Salary of Collector General.

VIII. And be it enacted, That it shall be lawful for the said Lord Lieutenant to allow such Collector General a Salary not exceeding the Sum of Eight hundred Pounds by the Year, payable out of the Monies which he shall so receive; and the said Collector General shall not follow any Profession, Occupation, or Calling, but shall devote his entire Time to the Duties of his Office; and such Collector General for the Time being shall give such Security in such Sum as the said Lord Lieutenant shall direct, such Security to be for the faithful Performance of his Duty as such Collector General under this Act, and for the due Application, and for the Lodgment in the Bank of the Governor and Company of the Bank of *Ireland* once at least in each Week, of all Monies paid to him under this Act.

Collector General to open an Account in the Bank of Ireland.

IX. And be it enacted, That the said Collector General shall open an Account in the said Bank of *Ireland*, to be entitled "The Account "of the Collector General of Rates in the City of *Dublin*," naming the Collector General for the Time being therein, and shall be governed, as to the Manner in which such Accounts shall be kept, prepared, and exhibited for Audit, and in every other respect where the same are not inconsistent with the Provisions of this Act, by such Rules and Regulations as shall be issued in that respect from Time to Time by the Lord Lieutenant with the Advice of the Privy Council aforesaid; and, in case the said Lord Lieutenant shall so direct, such Accounts shall be audited by the Officer who shall be from Time to Time by Warrant authorized by the said Lord Lieutenant to audit and declare the Accounts of the several Treasurers of Counties and Counties of Cities and Towns, under and by virtue of the Provisions of an Act passed in the First Year of the Reign of Her present Majesty, intituled *An Act to provide more effectual Means to make Treasurers of Counties and Counties of Cities in* Ireland *account for public Monies, and to secure the same*, or of any Act or Acts amending the same.

7 W. 4. & 1 Vict. c. 54.

X. And

Bank of Ireland to keep a separate Account for each Tax, &c.

X. And be it enacted, That the said Governor and Company of the Bank of *Ireland* shall and they are hereby required to open and keep an Account for each of the Bodies Politic or Corporate, Boards, Commissioners, or Persons herein-after mentioned, in the Name of such Treasurer, Receiver, or Officer as such Bodies Politic or Corporate, Boards, Commissioners, or Persons shall respectively direct, and shall at all Times give to the said Collector General, or to such Bodies Politic or Corporate, Boards, Commissioners, or Persons, or to any Person so appointed to inspect and audit such Accounts, Copies of every such Account, as well as the Account of the said Collector General: Provided always, that the opening of any such Account as aforesaid shall not authorize or empower the said Governor and Company of the Bank of *Ireland* to pay out to any such Bodies Politic or Corporate, Boards, Commissioners, or Persons, or to the said Collector General, any Sums of Money lodged with them, without the proper Voucher or Authority which they are now or may hereafter be by Law directed to require.

Drafts on Bank of Ireland by the Boards, &c. for whom Money collected shall be paid by Bank.

XI. And be it enacted, That any Draft or Order for Money drawn upon the said Governor and Company of said Bank of *Ireland*, for the Purposes of the Bodies Politic or Corporate, Boards, Commissioners, or Persons, for whom any Rates shall be collected under the Provisions of this Act, shall be signed by such Treasurer, Receiver, or Officer, or in such Manner as such Bodies Politic or Corporate, Boards, Commissioners, or Persons, shall direct; and such Drafts and Orders so drawn, but not otherwise, shall be a sufficient Authority to said Governor and Company of the Bank of *Ireland* to pay the Amount thereof to the Persons named therein.

Power to Lord Lieutenant to appointOfficers and Collectors, and remove them, from Time to Time.

XII. And be it enacted, That the Lord Lieutenant may retain for the Purposes of this Act such Clerks, Collectors, and other Officers employed by the said Bodies Politic or Corporate, Boards, Commissioners, or Persons, at the Commencement of this Act, as he shall think fit, and from Time to Time appoint and employ such Clerks, Collectors, and all such other Officers to assist in the Execution of this Act as he shall think necessary and proper, and from Time to Time remove any such Officers, and appoint others in the Room of such as shall be so removed, or may die, or resign or discontinue their Offices, and shall, out of the Monies to be collected and levied under the Provisions of this Act, direct such Salaries and Allowances to be paid to the said Officers respectively as he shall think reasonable: Provided always, that no Clerk, Collector, or other Officer employed in the Police Department of the District of *Dublin* Metropolis, and whose Office shall be abolished or rendered unnecessary by the passing of this Act, shall be so retained or employed without his Consent; and provided also,

also, that before any such Officer is so retained or appointed the Collector General shall certify under his Hand to the Lord Lieutenant the Fitness of such Person to discharge the Duties of his Office; and that any Collector appointed and employed under the Provisions herein contained shall be paid by such Poundage Rate upon the Sums collected by him under the Provisions of this Act, or by such Salary, as the Lord Lieutenant shall think fit.

Security to be taken from Officers intrusted with Money.

XIII. And be it enacted, That before any Person, whether Collector or other Officer, intrusted by the Collector General with the Custody or Control of Monies by virtue of his Office, shall enter upon such Office, the Collector General shall take sufficient Security, subject to the Approval of the Lord Lieutenant, from him, for the faithful Execution thereof.

Collectors to pay over Money into the Bank of Ireland.

XIV. And be it enacted, That every Collector appointed or employed by virtue of this Act to collect any Rates shall pay over the same to the Governor and Company of the Bank of *Ireland* on the Day or Days in each Week appointed by the Collector General for such Purpose, to be placed to the Account of the Collector General of Rates in the City of *Dublin* herein-after mentioned; and the Receipt of such Governor and Company for the Monies so paid shall be a sufficient Discharge to the Collector; and every such Collector shall, in such Time and in such Manner as the Collector General shall direct, deliver to him true and perfect Accounts in Writing under his Hand of all Monies received by him, and of all Monies paid by him to the said Governor and Company of the Bank of *Ireland*, by virtue of this Act, and also a List of the Names of all Persons who have neglected or refused to pay any Rate or Money owing by them, with a Statement of the Monies due from them respectively.

Collector General to audit Books of Collectors once a Week or oftener.

XV. And be it enacted, That such Collector General, or such other Person as may be appointed by him for such Purpose, shall, once or oftener in each Week, audit and examine the Accounts of each Collector, and shall thereupon lodge with the said Governor and Company of the Bank of *Ireland* a Certificate stating the Amount of Money lodged by each Collector or other Person on his Behalf in the preceding Week, and the Proportions and Shares in which the same is to be allocated and credited by the said Governor and Company to the Use and Account of each of the said Bodies Politic or Corporate, Boards, Commissioners, or Persons, for whom an Account shall be opened as herein directed.

XVI. And

Books of Collector General to be open to Inspection of Boards, &c.

XVI. And be it enacted, That the Collector General shall, at all reasonable Times, permit the Bodies Politic or Corporate, Boards, Commissioners, or Persons, for whom any Rates shall be collected by the said Collector General, or any Persons authorized on their Behalf, to inspect the Books of Account in his Office relating to the Rates or Taxes collected by him, and to take Extracts therefrom, without paying anything for the same.

Collector General or Officers taking Fees other than those allowed, to lose his or their Office or Offices, and forfeit 100*l.*

XVII. And be it enacted, That if the said Collector General, or any Officer or other Person employed under the Provisions of this Act, shall exact or accept, on account of anything done by virtue of his Office, or in relation to the Matters to be done under this Act, any Fee or Reward whatsoever, other than the Salary or Allowances payable to him or them under the Provisions of this Act, or shall be in anywise concerned or interested in any Bargain or Contract made by virtue of this Act, such Collector General, Officer, or Collector shall be incapable of being afterwards employed under this Act, and shall also forfeit a Sum equal to Treble the Amount of any Fee, Reward, or Benefit so received by him, or shall forfeit the Sum of One hundred Pounds, whichever shall be sued for by any Person, by Action of Debt or on the Case, in any of the Superior Courts, and such Person suing for the same shall on Recovery thereof be entitled to full Costs of Suit.

No Person in Collector General's private Service to be employed herein.

XVIII. And be it enacted, That no Servant or Person in the private Service or Employment of the said Collector General or other Officer shall be capable of being employed or concerned in, or of receiving any Salary or Allowance, Fee or Reward, for or on account of any Matter or Thing to be done under or in pursuance of this Act; and such Collector General or other Officer who shall so employ any such Servant or Person, and pay to him any Salary, Allowance, Fee, or Reward, for the Purposes aforesaid, shall for every such Offence forfeit the Sum of One hundred Pounds, to be sued for and recovered in like Manner as herein last before mentioned, and shall also be incapable of being employed under this Act.

Summary Remedy against Officers failing to account.

XIX. And be it enacted, That if any Collector or other Officer fail to render such Accounts as aforesaid, or to produce and deliver up all the Vouchers and Receipts relating to the same in his Possession or Power, or to pay the Balance thereof, if any, when thereunto required, or if for Five Days after being thereunto required he fail to deliver up to the Collector General, or to any Person appointed by him to receive the same, all Papers and Writings, Property, Effects, Matters, and Things, in his Possession or Power, relating to the Execution of this Act, or belonging to the Collector General, then, on Complaint

thereof being made to a Justice, such Justice shall summon such Officer to appear before him, at a Time and Place to be set forth in such Summons, to answer such Charge; and upon the Appearance of such Officer, or upon Proof that such Summons was personally served upon him or left at his last known Place of Abode, such Justice may hear and determine the Matter in a summary Way, and may adjust and declare the Balance owing by such Officer; and if it appear, either upon Confession of such Officer, or upon Evidence, or upon Inspection of the Account, that any Monies of the Collector General are in the Hands of such Officer, or owing by him to the Collector General, such Justice may order such Officer to pay the same, and if he fail to pay the Amount it shall be lawful for such Justice to grant a Warrant to levy the same by Distress and Sale, or in default thereof to commit the Offender to Gaol, there to remain without Bail for a Period not exceeding Three Months, unless the same be sooner paid.

Officers refusing to make out Account, and deliver up Documents, &c., may be committed to Prison.

XX. And be it enacted, That if any such Officer summoned as aforesaid refuse to make out such Account in Writing, or to produce and deliver to the Justice the several Vouchers and Receipts relating thereto, or to deliver up any Books, Papers, or Writings, Property, Effects, Matters, or Things, in his Possession or Power, belonging to the Collector General, such Justice may commit such Offender to Gaol, there to remain until he shall have delivered up all the Vouchers and Receipts in his Possession or Power relating to such Accounts, and all the Books, Papers, Writings, Property, Effects, Matters, and Things in his Possession or Power belonging to the Collector General.

Where Officer about to abscond, a Warrant may be issued in the first instance.

XXI. Provided always, and be it enacted, That if the Collector General, or other Person acting on behalf of the Collector General, shall make Oath that he has good Reason to believe, upon Grounds to be stated in his Deposition, and that he does believe, that it is the Intention of any such Officer as aforesaid to abscond, the Justice before whom the Complaint is made may, instead of issuing his Summons, issue his Warrant for bringing such Officer before him; but no Person executing such Warrant shall keep such Officer in Custody longer than Twenty-four Hours, without bringing him before the said Justice; and such Justice may either discharge such Officer, if he think there is no sufficient Ground for his Detention, or order such Officer to be detained in Custody so as to be brought before Two Justices at a Time and Place to be named in such Order, unless such Officer give Bail, to the Satisfaction of such Justice, for his Appearance before such Justice to answer the Complaint of the Collector General.

XXII. And

Proceedings against Officers not to discharge Sureties.

XXII. And be it enacted, That no such Proceeding against or Dealing with any such Officer as aforesaid shall deprive the Collector General of any Remedy which he might otherwise have against any Surety of such Officer.

What shall be Evidence of Appointment of Officers in any Suit or Action.

XXIII. And be it enacted, That if in any Court, either of Law or Equity, or any Action, Suit, Indictment, Information, or Proceeding whatsoever therein, any Question shall arise concerning the Right of the said Collector General, or Officer or Collector, to hold, exercise, or enjoy his said Office, it shall be sufficient to prove that such Collector General, or Officer or Collector, was at the Time in question commonly reputed to be such Collector General, Officer or Collector, respectively, without proving his Warrant or Commission, and without giving any Evidence that he had performed any of the Requisites which are or may be prescribed by Law to entitle him to execute the said Office.

Collector General and other Officers prohibited from taking any Part at Elections.

XXIV. And be it enacted, That it shall not be lawful for any Collector General appointed by virtue of this Act, or for any Officer or Servant of the said Collector General employed for the Purposes of this Act, to be a Member of Parliament, or to vote or to take any Part or to act in any Manner at any Election of a Member or Members to serve in Parliament for the City of *Dublin*, otherwise than as he by Law may be required to do in his official Capacity; and in case any such Collector General shall take any Part or act in any Manner at any such Election, save as aforesaid, he shall forfeit and pay for every such Offence the Sum of Three hundred Pounds; and in case any Officer or Servant of the said Collector General shall, save as aforesaid, take any Part at such Election, he shall forfeit and pay for every such Offence a Sum of One hundred Pounds; which said several Penalties shall be paid to any Person who may sue for the same respectively, for his own Use and Benefit, and may be recovered by any such Person by Action of Debt, Bill, Plaint, or Information in any of Her Majesty's Superior Courts in *Ireland*.

Power to Collector General, with Consent of Lord Lieutenant, to rent an Office for Payment of Taxes.

XXV. And be it enacted, That it shall be lawful for the said Collector General, with the Consent of the Lord Lieutenant, to take or contract for One or more Houses or Offices in the said City of *Dublin*, or the Lord Lieutenant may appoint and appropriate any Portion of any public Building, or Building used for public Purposes, therein, for the Purposes of the same being made and constituted into an Office or Offices for the Payment of Taxes in such City; and that the Rents and Taxes chargeable thereon, and all Expenses attending the Repairs thereof, and the providing necessary Accommodation and Books and

Stationery therein, shall be paid out of the Funds received under the Provisions of this Act.

Collector General to transmit an Account of Money collected weekly to the Boards, &c.

XXVI. And be it enacted, That the said Collector General shall once in every Week transmit to the proper Officer belonging to each of the Bodies Politic or Corporate, Boards, Commissioners, or Persons aforesaid, an Account showing the Amount of the Sums of Money which he shall have collected and received on account of such Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively.

Expenses of Management not to exceed Two and a Half per Cent. upon Amount collected.

XXVII. And be it enacted, That the Expenses of the Management of the Office of the Collector General, including Salaries, Poundage, Rent of Office, Taxes, and all other incidental Expenses attending the same, shall not exceed Two Pounds and Ten Shillings *per Centum* upon the total Amount of Monies collected by the said Collector General.

Expenses of Management, how paid.

XXVIII. And be it enacted, That the Expenses incurred in applotting, collecting, levying, and recovering the said Rates, and of the Management of the Office of Collector General, together with the Rent of Offices, and all Taxes connected therewith, and other incidental Expenses, shall be paid by the said Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively, in proportion to the Sums collected for them; and an Account of such Expenses shall every Three Months be transmitted to such Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively, who shall forthwith pay the same to the Governor and Company of the Bank of *Ireland*, to be placed to the Credit of the said Collector General; and in case any of the said Bodies Politic or Corporate, Boards, Commissioners, or Persons, shall for the Period of Ten Days neglect or refuse to pay the Proportion of such Expenses as specified in the Account so transmitted to them respectively, the said Collector General shall and he is hereby authorized to deduct the Amount of such Accounts respectively out of any Monies standing to his Credit at the Bank of *Ireland*, and applicable to the Purposes of such of the said Bodies Politic or Corporate, Boards, Commissioners, or Persons, making Default as aforesaid.

Limits of Act.

XXIX. And be it enacted, That the Limits of this Act for the Collection of the Poor Rates, Borough Rates, Improvement Rates, Sewer Rates, Grand Jury Cess, and Pipe-water Rates or Rents, shall be the Municipal District of *Dublin* as defined by an Act passed in the Third Year of the Reign of Her present Majesty, intituled *An Act for the*

3 & 4 Vict. c. 108.

the Regulation of the Municipal Corporations in Ireland; and the Limits of this Act for the Collection of the Police Rates shall be the District of *Dublin* Metropolis as defined or authorized to be defined by an Act of the Sixth and Seventh Years of the Reign of King *William* the Fourth, intituled *An Act for improving the Police in the District of* Dublin *Metropolis*, and any other Act amending the same. 6 & 7 W. 4. c. 29.

Justices of Peace, on or before the 10th Day of December 1850, and in every succeeding Year, to estimate Police Expenditure for a Year from the 1st of January following;

XXX. And be it enacted, That the Justices of the Peace for the District of *Dublin* Metropolis appointed under an Act passed in the Sixth and Seventh Years of the Reign of His Majesty King *William* the Fourth, intituled *An Act for improving the Police in the District of* Dublin *Metropolis*, and other Acts amending the same, shall, on or before the Tenth Day of *December* One thousand eight hundred and fifty, and on the Tenth Day of *December* in every succeeding Year, estimate and ascertain, as nearly as may be, the Amount of the Sums of Money which they shall find necessary for the Maintenance of the Police Force thereof, and for the several Purposes of the said Act, and of any Act or Acts amending the same, for Twelve Months next following the First Day of *January* in each Year; and such Justices, or One of them, shall sign and certify such Estimate, and transmit the same, on or before the said Tenth Day of *December* One thousand eight hundred and fifty, and on or before the Tenth Day of *December* in every succeeding Year, to the said Collector General; and the said Collector General shall be and is hereby authorized and required, on and after the said First Day of *January*, to applot, levy, and collect the Money therein mentioned in the Manner and subject to the Rules and Regulations in this Act contained respecting the applotting, levying, collecting, and recovering of the several other Rates herein mentioned: Provided always, that the Amount of such Portion of such Estimate as is empowered or required to be raised and levied by any Rate under the said Acts and this Act, or any of them, shall not exceed the Amount or Sum which the said Justices, under the said Acts or any of them, would have been entitled to raise and levy by any Rate or Assessment under the said Acts or any of them if this Act had not been passed.

not to exceed the Amount they are now empowered to levy.

Particulars of Police Rate Arrears are to be given to Collector General;

XXXI. And be it enacted, That any Police Rate which shall have been assessed before the Tenth Day of *December* One thousand eight hundred and fifty shall, notwithstanding anything herein contained, be collected, levied, paid, received, and accounted for as if this Act had not been passed: Provided always, that the said Justices shall and they are hereby required, on or before the said Tenth Day of *December* One thousand eight hundred and fifty, to transmit to the said Collector General a true and particular Account of all Arrears of any such

such Rate which shall then remain due and uncollected upon any Buildings, Tenements, Hereditaments, or Persons respectively liable thereto, together with the particular Sums remaining due upon each such Building, Tenement, Hereditament, or Person, and shall, under their Hands and Seals, certify such Amount to be correct; and thereupon such Account shall be *primâ facie* Evidence that the said Arrears are due and owing by and of the Parties and Persons in such Account respectively mentioned; and such Arrears shall thereupon vest and the same are hereby vested in such Collector General, who shall thereupon be entitled and is hereby empowered to recover, levy, and raise, in his own Name, all such Arrears, from every Person therein mentioned, by all the Ways and Means herein given to or conferred upon such Collector General for the Recovery of any Rate directed to be levied or collected under the Provisions of this Act: Provided also, that from and after such Tenth Day of *December* One thousand eight hundred and fifty it shall not be lawful for any such Collectors or other Officers appointed by such Justices to receive any Portion of the Arrears so certified as aforesaid; but nothing herein contained shall in anywise lessen or affect the Liability or Duty of any Collector or other Officer, or the Sureties of such Collectors or other Officers, to collect, account for, or make good any such Rate, Tax, or Assessment, or to answer for any Default, under the Provisions of the said Acts for the Maintenance of the Police in such District, which shall have occurred or been committed previous to but not after the said Tenth Day of *December* One thousand eight hundred and fifty.

who is to collect them.

After 10th December 1850 old Collectors not to receive any more Rate, but liable for Default prior to 10th December.

XXXII. And be it enacted, That the Board of Guardians in each Union or Part of a Union situate within the City of *Dublin* shall, on or before the Tenth Day of *December* One thousand eight hundred and fifty, and on or before the Tenth Day of *December* in every succeeding Year, estimate and ascertain, as nearly as may be, the Amount of the Sums of Money chargeable upon any Electoral Division situate or comprised within the Districts aforesaid which they shall find necessary for the Relief of the Poor under the Provisions of an Act passed in the First and Second Years of the Reign of Her present Majesty, intituled *An Act for the more effectual Relief of the destitute Poor in* Ireland, or of any Act or Acts amending the same, for Twelve Months next following the First Day of *January* in each Year, and each such Board of Guardians shall certify such Estimate, and transmit the same, on or before the said Tenth Day of *December* One thousand eight hundred and fifty, and on or before the Tenth Day of *December* in every succeeding Year, to the Office of the said Collector General, and the said Collector General is hereby authorized and required to applot, collect, and levy the same, in his

Board of Guardians on or before the 10th December 1850, and in every succeeding Year, to estimate Expenditure for a Year from the 1st January following. 1 & 2 Vict. c. 56.

To transmit same to Collector General, who is empowered to levy and collect same.

own Name, upon all Lands and Houses liable to the Payment of the same, in the Manner and subject to the Rules and Conditions in this Act contained respecting the applotting, levying, collecting, and recovering of the several other Rates herein mentioned: Provided always, that every Rate for the Relief of the Poor, made and declared before the Tenth Day of *December* One thousand eight hundred and fifty, shall be collected, levied, and received as if this Act had not been passed.

Poor Rate made before this Act to be levied as heretofore.

XXXIII. And be it enacted, That on or before the said Tenth Day of *December* One thousand eight hundred and fifty the said Guardians shall transmit to the said Collector General a true and particular Account of all Arrears of any such Rate then remaining due and uncollected, and shall certify the same to such Collector General, who shall thereupon be entitled, in his own Name, to receive, levy, and collect the said Arrears by all the Ways and Means given to him to collect any Rate under this Act: Provided always, that no Collector appointed to collect and receive such Rate as aforesaid shall be entitled or empowered to receive the same after the said Tenth Day of *December*; and such Collectors and their Sureties, notwithstanding anything herein contained, shall be and shall remain liable to make good any Default in such Collection which shall have occurred or been committed before the said Tenth Day of *December*.

On 10th December 1850 a List of Arrears to be sent to Collector General.

Old Collectors not to receive any Rate after 10th December, but liable for Default prior to 10th December.

XXXIV. And be it enacted, That nothing in this Act contained shall interfere with or prevent the Board of Guardians in each Union as aforesaid from transmitting at any Time an Estimate to the said Collector General of any additional Sum which they may require for the Relief of the Poor under the Provisions of the said recited Act or Acts, specifying the Amount thereof, and the Occupiers of rateable Hereditaments or other Persons liable to pay the same, and such Collector General shall upon Receipt thereof proceed to collect and recover the same in manner herein-before mentioned in respect to the said annual Rate.

Not to interfere with Board of Guardians making supplemental Estimates of Rates.

XXXV. And whereas, under an Act passed in the Parliament of *Ireland* in the Fifteenth and Sixteenth Years of the Reign of His Majesty King *George* the Third, intituled *An Act for the better regulating of the Pipe Water of the City of* Dublin, and by another Act passed in the said Parliament in the Nineteenth and Twentieth Years of the Reign of His said Majesty, intituled *An Act for explaining and amending an Act passed in the Fifteenth and Sixteenth Years of the Reign of King* George *the Third, intituled 'An Act for the better regulating of the Pipe Water of the City 'of* Dublin,' and by another Act passed in the Forty-second Year

Pipe Water.

15 & 16 G. 3. (I.)

19 & 20 G. 3. (I.)

42 G. 3. c. 92. of the Reign of His said Majesty, intituled *An Act for amending, altering, and extending the Powers of the several Acts of Parliament now in force for supplying the City of* Dublin *with Water, and for making better Provision for that Purpose*, and by another Act passed in the Sixth and Seventh Years of the Reign of Her present

6 & 7 Vict. c. cii. Majesty, intituled *An Act for the more equal Applotment of certain Rates in the County of the City of* Dublin *and County of* Dublin *respectively*, and by another Act passed in the Eighth and Ninth

8 & 9 Vict. c. cxciii. Years of the Reign of Her said present Majesty, intituled *An Act to amend the Acts for regulating Pipe Water of the City of* Dublin, *and to enable the Lord Mayor, Aldermen, and Burgesses of the Borough of the City of* Dublin *to extend the Supply of Pipe Water to the several Parishes or Portions of Parishes situate in the City and County of* Dublin, *and adjoining to the Borough of the said City of* Dublin, *but outside the Boundary thereof*, certain Rents and Powers were given to the Lord Mayor, Aldermen, and Burgesses of the City of *Dublin*, for effecting the several Purposes therein mentioned: And whereas it is expedient that the said Rents should be levied and collected by the Collector General appointed by this Act:

A Rental or Schedule of Rents to be made out. Be it enacted, That the said Lord Mayor, Aldermen, and Burgesses of *Dublin* shall, on or before the Tenth Day of *December* One thousand eight hundred and fifty, make out a true and perfect Rental or Account of all the Houses, Tenements, and Premises which under the said recited Acts or any of them may be chargeable with the said Rent or Rate, from the Twenty-fourth Day of *June* One thousand eight hundred and fifty to the Twenty-fourth Day of *June* One thousand eight hundred and fifty-one, and all Arrears of such Rent or Rate then due upon the said Houses,

Particulars, &c. Tenements, and Premises, specifying whether any and which of them are insolvent Arrears, and a further List or Account of all and every the Houses, Tenements, or Premises (if any) which have not been

To be verified by the Treasurer and Town Clerk of Corporation of Dublin, and given to Collector General for Collection. given in charge for Collection; and the Town Clerk and Treasurer of the said Lord Mayor, Aldermen, and Burgesses of *Dublin* from Time to Time shall and they are hereby required respectively to verify and attest such Rental, List, or Account, and to transmit the same, when so verified and attested, within the Time aforesaid, to the said Collector General, and the said Lord Mayor, Aldermen, and Burgesses shall, on or before the Tenth Day of *December* One thousand eight hundred and fifty-one, in like Manner attest and certify any Additions to or Alterations in the said Rental, List, or Account for the Period between the Twenty-fourth Day of *June* One thousand eight hundred and fifty-one and the First Day of *January* One thousand eight hundred and fifty-two, and shall also, on or before the said Tenth Day of *December* One thousand eight hundred and fifty-one, and on or before the Tenth Day of *December* in every succeeding Year, in like Manner

attest

attest and certify any Additions to or Alterations in the said Rental, List, or Account for the Period of Twelve Months from the First Day of *January* then next following, and transmit the same to the said Collector General, who shall accordingly amend and act upon the same: Provided also, that from and after the Tenth Day of *December* One thousand eight hundred and fifty it shall not be lawful for any such Collectors or other Officers appointed by such Lord Mayor, Aldermen, and Burgesses, to receive any Portion of the Arrears so certified as aforesaid; but nothing herein contained shall in anywise lessen or affect the Liability or Duty of any Collector or other Officer, or the Sureties of such Collectors or other Officers, to collect, account for, or make good any such Rent or Rate, or to answer for any Default, under the Provisions of the said recited Acts relating to the Pipe-water Rent or Rate, which shall have accrued or been committed previous to but not after the said Tenth Day of *December*.

After 10th December 1850, Collectors not to receive any more Rate, but liable for Default prior to 10th December.

XXXVI. And be it enacted, That from and after the said Tenth Day of *December* One thousand eight hundred and fifty the said Pipe-water Rent or Rate, and all Arrears thereof, shall become payable at the same Times, and be advertised and collected subject to the same Regulations, and in like Manner, and by the same Persons, and with the same Powers for levying or collecting the same, and lodging and publishing Accounts, as is herein directed with reference to the advertising, Payment, Collection, Lodgment, and Publication of the Accounts, and shall be subject to the like Incidents of and with any other Rate herein mentioned, and shall not be levied or collected or lodged in any other Manner or by any other Persons, any Law, Statute, or Usage to the contrary in anywise notwithstanding: Provided always, that nothing herein contained shall be construed to confirm, weaken, invalidate, alter, or in anywise affect the Right or Title of the said Lord Mayor, Aldermen, and Burgesses of *Dublin* in and to the said Pipe-water Rent or Rate, or the Liability or Exemption of any Person to or from Payment of the same.

Pipe-water Rent to be collected as other Rates.

XXXVII. And be it enacted, That the Lord Mayor, Aldermen, and Burgesses of *Dublin*, when and as often as they shall make a Borough Rate under the Provisions of an Act passed in the Third and Fourth Years of the Reign of Her present Majesty, intituled *An Act for the Regulation of Municipal Corporations in* Ireland, or any Act or Acts amending the same, shall, on or before the Tenth Day of *December* One thousand eight hundred and fifty, and on or before the Tenth Day of *December* in each succeeding Year, estimate and ascertain, as nearly as may be, the Amount of the Sums of Money on account of such Borough Rate which they shall find necessary for the Purposes of the said recited Act, and of any Act or Acts amending the

Borough Rate to be collected by Collector General.

3 & 4 Vict. c. 108

the same, for Twelve Months next following the First Day of *January* in each Year; and the said Collector General shall be and is hereby authorized and required, on and after such First Day of *January*, to applot, levy, and collect the Money therein mentioned according thereto, in the Manner and subject to the Rules and Regulations in this Act contained respecting the applotting, levying, collecting, and recovering of the several other Rates herein mentioned; provided always, that the Amount of such Portion of such Estimate as is empowered or required to be raised and levied by any Rate under the said recited Act, or any Act amending the same, and this Act, or any of them, shall not exceed the Amount or Sum which the said Lord Mayor, Aldermen, and Burgesses, under the said recited Act, or any Act amending the same, would have been entitled to raise and levy by any Rate or Assessment under the said recited Act, or any Act amending the same, if this Act had not been passed; and such Lord Mayor, Aldermen, and Burgesses shall certify such Estimate as aforesaid under their Common Seal, and transmit the same, on or before the said Tenth Day of *December* in each Year as aforesaid, to the Office of the said Collector General.

Lord Mayor, &c. of Dublin, on or before 10th February 1851, and on the 10th December in that and in every succeeding Year, to estimate Amount of ensuing Year's Expenditure in respect to Improvement Rate.

XXXVIII. And whereas a Bill is now pending in Parliament, intituled *An Act for the Improvement of the City of* Dublin, by which Bill it is intended, among other things, to repeal certain Acts therein mentioned, so far as they relate to the paving, lighting, cleansing, widening, and improving of the Streets and Thoroughfares within the Borough of *Dublin*, and to vest all necessary Powers for those and other Purposes in the Lord Mayor, Aldermen, and Burgesses of *Dublin*: And whereas it is expedient that all Rates which may be authorized to be made, assessed, and levied under the Powers of the said intended Act should be applotted, levied, and collected by the said Collector General: Be it therefore enacted, That in case the said Bill shall pass into a Law the said Lord Mayor, Aldermen, and Burgesses shall and they are hereby required, on or before the Tenth Day of *February* One thousand eight hundred and fifty-one, to estimate and ascertain, as nearly as may be, the Amount of the Sums of Money which they shall find necessary for the Purposes of the Improvement Rate mentioned in the said intended Act, for Twelve Months from the First Day of *January* then last past; and the said Lord Mayor, Aldermen, and Burgesses shall and they are hereby required, on or before the Tenth Day of *December* One thousand eight hundred and fifty-one, and on or before the Tenth Day of *December* in every succeeding Year, to estimate and ascertain, as nearly as may be, the Amount of the Sums of Money which they shall find necessary for the said Improvement Rate, for Twelve Months from the First Day of

of *January* then next ensuing; provided always, that the Amount of such Estimate shall not exceed the Amount or Sum which the said Lord Mayor, Aldermen, and Burgesses would by any Rate or Assessment under the said intended Act have been entitled to raise and levy if this Act had not been passed; and the said Lord Mayor, Aldermen, and Burgesses shall certify under their Seal such Estimate, and transmit the same, on or before the respective Dates herein-before mentioned, to the said Collector General as aforesaid, together with all necessary Information to enable the Collector General to applot, collect, and levy the same; and such Collector General is hereby empowered and required to applot, collect, and levy the same, in his own Name, upon all Lands and Houses liable to the Payment of the same under the Provisions of the said intended Act, in like Manner as he is authorized to collect and levy any other Rate under the Provisions of this Act.

Lord Mayor to send Particulars of Arrears to Collector General before 10th of February 1851,

who is to collect them,

XXXIX. And be it enacted, That on or before the said Tenth Day of *February* One thousand eight hundred and fifty-one the said Lord Mayor, Aldermen, and Burgesses shall transmit to the said Collector General a true and particular Account of any Paving, Lighting, and Cleansing Rates then remaining due and uncollected which shall be vested in the said Lord Mayor, Aldermen, and Burgesses under the Provisions of the said intended Act, and the said Lord Mayor, Aldermen, and Burgesses shall in manner herein-before mentioned certify the same to such Collector General, who shall thereupon be entitled, in his own Name, to receive, collect, and levy the said Arrears, in like Manner as he is authorized to collect and levy any other Rate under the Provisions of this Act; provided always, that no Collector appointed to receive such Rates as aforesaid shall be entitled to receive the same after the said Tenth Day of *February*, and such Collectors and their Sureties, notwithstanding anything herein contained, shall remain liable to make good any Default in such Collection which shall have occurred or been committed before the said Tenth Day of *February*.

District Sewer Rate to be collected, and Estimates to be sent on the 10th December in each Year.

XL. And whereas by the said Bill it is intended that the said Lord Mayor, Aldermen, and Burgesses shall make and levy certain District Sewer Rates within the Borough of *Dublin*, for the Purposes of the said intended Act, and it is expedient that the said Rates should be collected and levied by the said Collector General: Be it enacted, That in case the said Bill shall pass into a Law the said Lord Mayor, Aldermen, and Burgesses of *Dublin* shall, on or before the Tenth Day of *December* in each Year next after any District Sewer Rate shall have been made under the Provisions therein contained, transmit to the said Collector General an Estimate,

and ascertain, as nearly as may be, the Amount of the Sums of Money which may be required for Twelve Months from the First Day of *January* next following for the Purposes aforesaid, together with an Account of all the Houses, Tenements, and Hereditaments liable under the said intended Act to be assessed to the said District Sewer Rate; and such Lord Mayor, Aldermen, and Burgesses shall certify such Estimate as aforesaid, and shall transmit the same, on or before the said Tenth Day of *December* in each Year, to the said Collector General; and the said Collector General shall thereupon applot, collect, and levy the same, in like Manner as he is enabled to applot, collect, and levy any other Rate under the Provisions of this Act: Provided always, that the Amount of such District Sewer Rate shall not exceed the Amount and Sum which the said Lord Mayor, Aldermen, and Burgesses would have been authorized to raise and levy by any Rate or Assessment for the Purposes aforesaid under the said intended Act if this Act had not been passed.

Grand Jury Cess to be levied and collected by Collector General.

XLI. And whereas under the Provisions of the said intended Act the Fiscal Powers of the Sessions Grand Jury and Term Grand Jury for the County of the City of *Dublin* are transferred to and vested in the said Lord Mayor, Aldermen, and Burgesses, and it is expedient that the Collector General should applot and collect such Grand Jury Cess, or such Sums of Money as shall be presented by way or in lieu of or for the Purposes of such Grand Jury Cess: Be it therefore enacted, That the Treasurer of the Borough of *Dublin* shall, on or before the Tenth Day of *February* One thousand eight hundred and fifty-one, and on or before the Tenth Day of *December* in the same Year, and on or before the Tenth Day of *December* in every succeeding Year, transmit to the Collector General an Estimate specifying the Amount of all the Sums required to be raised by Presentment pursuant to the Provisions of the said intended Act; and such Collector General shall forthwith apportion or applot such Amount upon all Houses, Lands, or Tenements liable to the Payment of the same, and such Collector General shall proceed to collect, levy, and receive the same by all the Ways and Means by which he is empowered to collect and levy any Rate made under the Provisions of this Act, and shall lodge all Monies received thereunder in the Hands of the Governor and Company of the Bank of *Ireland*, in like Manner and subject to the like Incidents and Directions as any other Monies received under this Act.

Amount to be lodged in Bank of Ireland.

Arrears of Grand Jury Cess to be sent to Collector General.

XLII. And be it enacted, That the said Treasurer of the Borough of *Dublin* shall and he is hereby required, on or before the Tenth Day of *February* One thousand eight hundred and fifty-one, to transmit to the said Collector General a true and particular Account

of all Arrears of any Grand Jury Cess which shall then remain due and uncollected upon any House, Land, Tenement, or Hereditament respectively liable thereto, together with the particular Sums remaining due on each such House, Land, Tenement, or Hereditament, and shall under his Hand and Seal certify such Amount, and thereupon such Account shall be *primâ facie* Evidence that the said Arrears are due and owing by the Parties and Persons in such Account respectively mentioned, and such Arrears shall thereupon vest and the same are hereby vested in the said Collector General, who shall thereupon be entitled and is hereby empowered to recover, levy, and raise, in his own Name, all such Rates and Taxes from every Person therein mentioned, in manner by this Act directed, and account for the same as herein-before mentioned.

After the 10th February 1851 old Collectors not to receive any more Rate.

XLIII. Provided always, and be it enacted, That from and after the said Tenth Day of *February* One thousand eight hundred and fifty-one it shall not be lawful for any Collectors or other Officers appointed to collect Grand Jury Cess to receive any Portion of the Arrears so certified as aforesaid; but nothing herein contained shall in anywise lessen or affect the Liability or Duty of any Collector, or his respective Sureties, to collect, account for, or make good any such Assessment, or to answer for any Default, under the Provisions of any Act or Acts authorizing or requiring the Collection of the same, which shall have occurred or been committed previous to the said Tenth Day of *February*.

Rates to be applotted according to Poor Law Valuation, except in certain Cases.

XLIV. And be it enacted, That from and after the Tenth Day of *December* One thousand eight hundred and fifty every Rate or Assessment to be at any Time assessed, levied, or collected under the Provisions of this Act shall be assessed and levied upon all and every the Houses, Buildings, Lands, Tenements, and Hereditaments, or Persons, liable to be rated and assessed to the same, equably according to the net annual Value thereof respectively as the same now are or shall from Time to Time be hereafter valued and rated under an Act passed in the Session of Parliament holden in the First and Second Years of the Reign of Her present Majesty, intituled *An Act for the more effectual Relief of the destitute Poor in* Ireland, or any Act or Acts amending the same: Provided always, that nothing herein contained shall extend to or affect the Provisions made by any Act or Acts authorizing the making of any Rate which is to be collected under this Act, as to the Mode of rating and assessing Colleges, Schools, Literary and Scientific Societies, Market Houses, Halls, Theatres, Storehouses, Storeyards, Docks, Courts of Law, and other public Buildings used for public Purposes, or

1 & 2 Vict. c. 56.

or the Grounds or Tenements thereto respectively adjoining or therewith occupied and enjoyed.

Supplemental Valuations.

XLV. And whereas certain Hereditaments by the herein-before recited Acts made chargeable for the Purposes of the said Acts respectively may not have been included in the Valuation made for the Purpose of Poor Rates, and it is expedient that any such Property should be valued in like Manner and upon the same Scale as that which is so rated: And whereas, in the Valuation made for the Purpose of Poor Rates, Dwelling Houses may be in certain Cases valued together with Property not comprehended in that Term, and a separate Valuation of such Dwelling Houses may be necessary for the Purpose of assessing the said Rates: Be it therefore enacted, That in all Cases of Property which is or shall be liable to the Payment of any Rate or Assessment to be collected under the Provisions of this Act, and which shall not be included in the Rate for the Relief of the Poor in the Union wherein the same may be situate, and in the Case of Dwelling Houses valued together with other Property, the Guardians of the Poor of such Union shall make and declare or cause to be made and declared separate Valuations of all or any such Property and Dwelling Houses situate in any Ward or Townland or other Denomination proper for that Purpose within the Union, in like Manner, and subject to the like Direction of the Poor Law Commissioners for the Time being, as by Law required and directed with respect to Hereditaments rated as aforesaid; and every such separate Valuation of Property not liable to be rated to the Relief of the Poor shall contain in a separate Column a Statement of the Ground of such Exemption; and all such separate Valuations, when made, shall be subject in all respects to the like Right of Appeal, Regulations, Additions, or Alterations, and shall be of like Force and Effect, under the Provisions of this Act, as any Valuation made for the Purposes of a Rate for the Relief of the Poor, as nearly as the Circumstances of the Case will admit.

Copies of Valuations.

XLVI. And be it enacted, That within Twenty-one Days after the Commencement of this Act the Clerk of the Guardians of the Poor of each Union in which any Property may be situated liable to be rated under the Provisions of this Act shall make out a true and perfect Copy of the then last made Rate for the Poor therein, and of such supplemental or separate Valuations as are herein-before directed to be made, or of so much of them or either of them as shall relate to any Property liable to the Rates and Assessments herein-before mentioned, or as shall be required by the said Collector General, or as shall relate to the Rates or Assessments to be by him collected under the

the Provisions of this Act, and shall deliver the same, attested and certified by him, to the said Collector General; and such Clerk as aforesaid, from Time to Time and as often as any Additions to or Alterations in the said Rate for the Relief of the Poor shall have been made, whether by Appeal or otherwise, shall, within Ten Days after such Rate and supplemental Valuation shall have been so added to or altered, make true and perfect Copies of such Additions or Alterations, and deliver the same, attested and certified by him, to the said Collector General.

Entry of Rate or certified Copy to be Evidence.

XLVII. And be it enacted, That the Entry of such Rate or supplemental Valuation, or, in the Absence of the Original, such attested and certified Copy of such Rate or supplemental Valuation, Addition, or Alteration as aforesaid, shall in all Cases be and be deemed and taken to be conclusive Evidence of all the Matters contained therein.

Collector General, upon receiving such yearly Estimates, to assess them according to the Valuation for Poor Rate.

XLVIII. And be it enacted, That such Collector General, upon receiving such yearly Estimates as aforesaid, shall, as soon as may be after the Receipt of the same, according to the several Amounts in such Estimates contained, make and declare the Poundage Rate to be levied in respect of each such Estimate upon all Premises, Tenements, and Hereditaments liable to be rated to the same, and in such Manner as is herein-before directed, and with the Exceptions, Additions, and Alterations herein-before mentioned; and such Estimates, so apportioned, and such Rate or Rates for each such Year as aforesaid, shall be due and payable in manner herein-after mentioned.

All Assessments to be entered in a Book; and separate Accounts kept.

XLIX. And be it enacted, That all such Rates shall be entered in a Book or Books, and signed by the said Collector General; and when the same shall have been entered and signed, and when Notice thereof shall have been given as herein-after mentioned, such Rates respectively shall be deemed and taken to be as good, valid, and effectual in Law as if the same had been made and ascertained by the Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively, who if this Act had not been passed would have been duly qualified to make the same, any Law, Statute, or Usage to the contrary in anywise notwithstanding; and correct and separate Accounts of every Rate or Rent which the said Collector General is hereby empowered to levy, collect, or receive shall be kept in sufficient Books for that Purpose.

Assessment not to be deemed erroneous by

L. And be it enacted, That any Rate made in pursuance of this Act shall not be deemed to be erroneous or liable to be quashed by

reason of exceeding or falling short of Estimate by any fractional Sum in the Pound.

reason of the entire Amount thereof respectively falling short of or exceeding the Amount of such Estimates respectively by any Sum not exceeding One Penny in the Pound upon such Valuation as aforesaid.

Rate payable by Instalments, if Collector General shall so determine.

LI. And be it enacted, That every such Rate to be collected and levied by virtue of this Act shall be collected and paid by Instalments, in case the Collector General shall so think fit.

Public Notice of the Rate to be given.

LII. And be it enacted, That the said Collector General, so soon as may be after he shall have received such Estimate as aforesaid, shall give Notice thereof by Advertisement once in the *Dublin Gazette* and in Two other public Newspapers published in the City of *Dublin*, stating the Amount of such Estimates respectively, and of the Poundage upon the yearly Value of rated Property in respect of each Rate for the current Year, and in case the said Collector General shall determine that the said Rates shall be paid by Instalments, stating the Days upon which the Instalments of such Rate will become payable, and from and after such Publication as aforesaid the said Rates shall be and be deemed to be due and payable.

Demand of Rate to be made.

LIII. And be it enacted, That before any Rate shall be or be deemed due for the Purpose of enforcing the same by Distress or otherwise, a Demand thereof shall be made, by leaving at each House, Tenement, or Hereditament rated under the Provisions of this Act, or from which any Rate is to be collected and levied under the Powers and Authorities herein contained, a Notice in Writing, which shall contain the Valuation of such House, Tenement, or Hereditament as the same stands rated in the Valuation for the Poor's Rate, the Poundage Rate made thereon for each such Rate, and the Amount thereof respectively, together with the whole Amount charged upon or claimed from such House, Tenement, or Hereditament, and, in case the same shall be payable by Instalments, the Days upon which the Instalments of such Rate will become payable; and such Notice shall have the Collector's Name at Foot thereof, and shall be as near as may be in the Form in the Schedule (B.) to this Act annexed; and a Receipt from any Collector appointed to receive the same shall be a sufficient Acquittance to the Occupier, Owner, or Person liable to pay such Rate as aforesaid, for all Purposes whatsoever.

Particulars of Notice.

Rates on public Buildings to be paid by principal Officer.

LIV. And be it enacted, That the Rate or Rates so to be collected or levied on any public Building shall be paid by the principal Officer belonging to such public Building, or by the Proprietor thereof, and shall be recovered by all or any of the Remedies, Ways, and Means herein-after mentioned.

LV. And

Collectors not to be discharged by a Return of insolvent Arrear until after personal Inspection of the Premises by Collector General.

LV. And be it enacted, That no Collector of any Rates to be levied or collected by virtue of this Act shall be permitted to discharge himself in his Accounts, or be excused for not collecting any Rates or Money which he shall have been charged to collect, upon the Ground of the Premises chargeable therewith being insolvent, unless such Premises shall have been previously personally visited and inspected by the said Collector General, or by some Person (not being a Collector) appointed for that Purpose by the said Collector General, and unless such Person, after such Inspection, and after he shall have made all due Inquiry as to the possible Means of enforcing Payment of the Rate due in respect of said Premises, shall report to the said Collector General that he has personally inspected such Premises, and made such Inquiry as aforesaid, and that he believes such Premises to be insolvent, and that there are no Means to which such Collector could successfully resort for enforcing Payment thereof, and unless the said Collector General shall be satisfied that the Loss of such Rate has not been occasioned by any Default or Want of due Diligence on the Part of such Collector.

Collector General to make out half-yearly Accounts.

LVI. And be it enacted, That the said Collector General shall make out half-yearly, at such Time as shall be fixed by the Lord Lieutenant, for each such Bodies Politic or Corporate, Boards, Commissioners, or Persons, a true and correct Account of the entire Sum rated or notified for Collection by him at the Commencement of the preceding Year, and the whole Amount received by him during the past Year, and the Amount paid by him to each such Bodies Politic or Corporate, Boards, Commissioners, or Persons, and the Date thereof, and the Amount of each Rate remaining uncollected in each such Ward or Electoral Division, or Portion thereof, and the Amount thereof supposed to be insolvent, and the Description of the Premises deemed by the said Collector General to be insolvent, together with the Names of the Persons respectively rated for the same, together with the Charges, Salaries, Poundage, and Expenses of the said Office for receiving Rates, specifying the Items thereof, and the Amount which has been received by him on account thereof; and the said Collector General shall within Ten Days thereafter post in some conspicuous Place in the Office of the said Collector General Lists of the said Premises so deemed to be insolvent, together with the Description and Names as aforesaid, and shall transmit Copies thereof to the said several Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively.

Officers to receive Compensation, and Mode of

LVII. And be it enacted, That every Officer whose Office shall be abolished, or cease or become unnecessary, by reason of this Act, or who shall be removed from his Office under the Provisions of this Act,

ascertaining the same.

Act, or deprived of Fees or Emoluments to which he would have been entitled if this Act had not been passed, and who shall not be re-appointed under this Act, or who shall not be employed or retained in an Office of equal Value under this Act, and also every Collector of any Cess, Rate, or Tax, who is now, or on the Tenth Day of *December* in the Year One thousand eight hundred and fifty shall be, employed in the Collection of any of the Cesses, Rates, or Taxes in the Schedule (A.) to this Act annexed, and who shall not be employed or retained in an Office of equal Value under this Act, shall be entitled to have an adequate Compensation, by way of a Sum of Money in gross or Annuity, at the Option of the Lord Mayor, Aldermen, and Burgesses of *Dublin*, for the Salary and for any Fees or Emoluments which he may enjoy or be entitled to receive on account of the Office or Employment which he shall cease to hold, regard being had to the Manner of his Appointment to the said Office, his Term or Interest therein, Length of Service, and all other Circumstances of the Case; and every Person entitled to such Compensation as aforesaid shall, within Three Months after the First Day of *January* One thousand eight hundred and fifty-one, deliver to the Town Clerk of the said Borough a Statement under his Hand, setting forth how long he shall have held his said Office, and the Amount received by him and his Predecessor, if any, every Year during the Period of Five Years, or such lesser Period as he shall have held his said Office, next before the passing of this Act, on account of the Salary, Fees, Emoluments, and Profits in respect of which he shall claim Compensation, and containing a Declaration that the same is a true Statement, according to the best of the Knowledge, Information, and Belief of such Person, and also setting forth the Sum claimed by him as such Compensation; and the said Town Clerk shall lay such Statement before the Council of the said Borough, who shall take the same into consideration, and determine thereon; and if the Council shall not determine on such Claim within Six Months after the aforesaid Statement shall have been delivered to the Town Clerk, such Claim shall be considered as admitted; and, if the said Council shall so require, the Person preferring such Claim, upon receiving Notice in Writing signed by the Town Clerk, shall attend at any Meeting of the said Council, or any Committee thereof to which the Investigation of such Claim may be referred by such Council, and then and there shall answer all such Questions as shall be asked by any Member of the said Council or Committee touching the Matters set forth in the Statement subscribed by such Person as aforesaid, and produce all Vouchers, Books, Papers, and Writings in his Possession, Custody, or Power relating thereto; and immediately upon a Determination being made by the said Council or Committee touching the Matter in the said Statement, the Person preferring such Claim shall be informed of the Particulars

of such Determination, by Notice in Writing under the Hand of the Town Clerk; and in case such Claim shall be admitted in part and disallowed in part, such Notice shall specify the Particulars in which the same shall have been admitted and disallowed respectively; and the said Council shall also transmit their Determination to such of the Bodies Politic or Corporate, Boards, Commissioners, or Persons, in connexion with whom such Officer or Collector had been, as shall be then existing, or whose Powers shall not have been transferred to the said Council; and in case the Person preferring such Claim shall think himself aggrieved by the Determination of the Council thereon, it shall be lawful for him to appeal to the Commissioners of Her Majesty's Treasury, who shall thereupon make such Order as to them shall seem just; and such Order, signed by Three or more of such Lords Commissioners, shall be binding upon all Parties; and such Order shall be transmitted to the Person preferring such Claim, and to such of the Bodies Politic or Corporate, Boards, Commissioners, or Persons, in connexion with whom such Officer or Collector had been, as shall be then existing, or whose Powers shall not have been transferred to the said Council; and such Bodies Politic or Corporate, Boards, Commissioners, or Persons, shall from Time to Time pay to every such Person awarded Compensation as aforesaid the Money or Annuity so granted or determined as and for Compensation when and as the same shall respectively become due and payable; and in case such Compensation shall be by way of Annuity, the same shall be payable by half-yearly Payments; and such Money or Annuity, as the Case may be, shall be included in the respective Estimates herein-before directed to be made, and shall be levied and collected in like Manner as any Rates so estimated as aforesaid are herein directed to be levied and collected: Provided always, that every such Person who shall be continued in or re-appointed to such Office under the Provisions of this Act, and who shall subsequently be removed from such Office, for any Cause other than such Misconduct as would warrant Removal from any Office held during good Behaviour, shall be entitled to Compensation, in like Manner as if he had been forthwith removed under the Provisions of this Act, and had not been continued in or re-appointed to such Office; provided also, that in case the Office or Employment of any Receiver, Collector, or other Officer belonging to the Police Establishment of the District of *Dublin* Metropolis shall cease or be abolished, wholly or in part, under this Act, and that he on his Removal from such Office or Appointment would have been entitled to Compensation for the Loss of the same under the Provisions of the Act passed in the Tenth and Eleventh Years of the Reign of Her present Majesty, intituled *An Act to regulate the Superannuation Allowances of the Constabulary Force in* Ireland *and the* Dublin *Metropolitan Police*, then, in case his 10 & 11 Vict. c. 100.

Office or Employment shall cease or be abolished under this Act, his Compensation for the Loss of the same shall be settled, determined, and paid in the Manner prescribed by the last-mentioned Act; and in case he shall not have been entitled to such Compensation under such last-mentioned Act, the Compensation of such Receiver, Collector, or other Officer shall be settled, determined, and paid under the Provisions of this Act: Provided also, that no Officer who shall have received Compensation under the Provisions of a Bill now pending in Parliament, to be called "The *Dublin* Improvement Act, 1849," in case the same shall pass into a Law, shall be entitled to receive Compensation under this Act for the Loss of any Office or Employment, Salary, Fees, or Emoluments, in respect of which he shall have so received Compensation.

If Compensation by way of Annuity, the same to be secured by Bond.

LVIII. And be it enacted, That any Compensation payable to any such Person aforesaid shall be secured to such Person by Bond or Obligation by the said Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively liable to pay the same, in a sufficient Penalty, conditioned for the Payment to such Person, his Executors, Administrators, or Assigns, of such Compensation, with all Arrears thereof (if any) which shall have accrued due before the Date of such Bond; and such Bond or Obligation shall be prepared and executed at the Expense of the said Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively, and shall be delivered to the Person entitled to such Compensation, as soon as conveniently may be after the Amount thereof shall have been determined by the Council of the Borough, or, in the event of such Appeal as aforesaid, by Order of the said Commissioners of Her Majesty's Treasury.

No Officer appointed by the Bodies, &c. after passing of Act to have Compensation.

LIX. And be it enacted, That no Officer or Collector appointed by any of the said Bodies Politic or Corporate, Boards, Commissioners, or Persons, after the passing of this Act, and before the Fifth Day of *September* One thousand eight hundred and fifty, shall be entitled to claim Compensation under the Provisions of this Act.

Rate to be open to Inspection of Rate-payers, who may take Copies, &c.

LX. And be it enacted, That such Rate shall be open to the Inspection of any Person interested or rated in such Rate, at all reasonable Times, and any such Person may take Copies or Extracts from such Rate without paying anything for the same; and if the Collector General refuses or does not permit any Person so interested or rated as aforesaid to take Copies or Extracts from such Rate, he shall for every such Offence be liable to a Penalty not exceeding Five Pounds.

Rates may be amended.

LXI. And be it enacted, That the Collector General may from Time to Time amend any Rate by virtue of this Act, by inserting

therein the Name of any Person claiming and entitled to have his Name therein as Owner or Occupier, or by inserting therein the Name of any Person who ought to have been rated, or by striking out the Name of any Person who ought not to have been rated, or by raising or reducing the Sum at which any Person has been rated, if it appears to him that such Person has been underrated or overrated through clerical Errors, or by making such other Amendments therein as will make such Rate conformable to this Act; and no such Amendment shall be held to avoid the Rate: Provided always, that every Person aggrieved by any such Alteration shall have the same Right of Appeal therefrom as he would have had if his Name had been originally inserted in such Rate, and no such Alteration had been made; and as respects such Person the Rates shall be considered to have been made at the Time when he received Notice of such Alteration; and every Person whose Rates are altered shall be entitled to Seven Days Notice of such Alteration before the Rate shall be payable by him.

Unoccupied Premises to be included in the Rates; and if the Premises are afterwards occupied, a Portion of Rates to be paid.

LXII. And be it enacted, That when any Property in respect of which any Person is liable to be assessed as Occupier to any Rate under the Provisions of this Act is unoccupied at the Time of making any such Rate, the Collector General shall in every such Case include such Property in the said Rate, describing it in the Column appropriated to the Name of the Occupier as being "empty;" and if any Person afterwards occupy such Property during any Part of the Period for which such Rate was made the Collector General shall insert in such Rate the Name of such Occupier, and collect from such Occupier, or from the Owner, if he be liable to pay the same, a Portion of the said Rate proportioned to the Time during which such Person occupies such Property, and every such Person shall thereupon be deemed to all Intents and Purposes to be properly rated; and all such Rates may be collected and recovered from the Person liable to pay the same under the Provisions of this Act, in the same Manner as other Rates made payable thereunder: Provided always, that any Person whose Name is so inserted in such Rate, and such Owner as last aforesaid, may appeal against such Rate to the Justices at Special Sessions, or to the next Quarter Sessions holden after such Insertion of his Name as aforesaid, admitting of such Appeal, in the same Manner as he might have appealed if named in the Rate: Provided also, that, except as aforesaid, no Rate shall be payable by any Person in respect of unoccupied Premises.

Owners of Property not exceeding Eight Pounds per Annum net annual

LXIII. And be it enacted, That the Owners of all rateable Property of which the full net annual Value does not exceed the Sum of Eight Pounds, or which are let to weekly or monthly Tenants, or in separate

Value to pay Rates instead of Occupier.

separate Apartments, shall be rated to and pay the Rates by this Act directed to be made, instead of the Occupiers thereof.

Not necessary to name the Owner, where unknown.

LXIV. And be it enacted, That whenever the Name of any Owner liable to be rated under the Provisions of this Act is not known to the Collector General, it shall be sufficient to rate such Owner in the Rate Book as the Owner of the Property to be rated, by the Designation of "the Owner," without stating his Name.

Tenants under existing Leases to repay the Owner.

LXV. Provided always, and be it enacted, That when any Owner is rated in respect of any rateable Property in the Occupation of any Tenant under any Lease or Agreement made prior to the Commencement of this Act, such Tenant shall repay to the Owner all Sums paid by him during the Continuance of such Lease on account of any Rates under this Act payable by the Occupier, unless it have been agreed that the Owner shall pay all Rates in respect of such Property; and every Sum so payable by the Tenant to the Owner may be recovered, if not paid upon Demand, as Arrears of Rent could be recovered from the Occupier by the said Owner.

Occupiers may be rated, if they think fit.

LXVI. And be it enacted, That the Occupiers of any rateable Property may demand to be assessed for the same, and to pay the Rates in respect thereof made by the said Bodies Politic or Corporate, Boards, Commissioners, or Persons, and applotted, levied, and collected under the Authority of this Act; and the Collector General shall assess every such Occupier so long as he duly pays the said Rates, anything herein-before contained notwithstanding.

Persons aggrieved may appeal to a Divisional Justice on the Ground of Incorrectness, &c. of Valuation.

LXVII. And be it enacted, That if any Person shall think himself aggrieved by any Rate, on the Ground of Inequality, Unfairness, or Incorrectness in the Valuation of any rateable Property included therein, or in the Amount assessed thereon, he may, at any Time within One Month after such Rate is applotted by the Collector General, appeal to a Divisional Justice of the District within which the rateable Property is situated; but no such Appeal shall be entertained by such Justice unless Ten Days Notice in Writing of such Appeal be given by the aggrieved Party to the Collector General; and such Justice shall hear and determine all Objections to any such Rate on the Ground of Inequality, Unfairness, or Incorrectness in the Valuation of any Property included therein, or in the Amount assessed thereon, of which Notice has been so given, but no other Objection, and his Decision shall be final; provided that no such Appeal shall be heard before such Justice unless the Party appealing shall, within Five Days after the giving of the said Notice, enter into a Recognizance before a Divisional Justice, with sufficient Sureties, conditioned

conditioned to try such Appeal before the first-mentioned Divisional Justice, and to abide the Order of and pay such Costs as shall be awarded by such Divisional Justice.

On Appeal, the Quarter Sessions and Petty Sessions to have same Power of amending Rates, and of awarding Costs, as in Appeals against Poor Rates.

LXVIII. And be it enacted, That the said Justice shall in any such Appeal as aforesaid have the same Powers of amending the Rate in respect of which the Appeal is made as are by Law vested in Courts of Quarter Sessions for amending the Rates for the Relief of the Poor within their Jurisdiction upon Appeals against such Rates, and shall likewise have, in any Appeal against any Rate to be levied under the Authority of this Act, the same Powers of awarding Costs to be paid by or to any of the Parties to the Appeal, and of recovering such Costs, as are now vested in such Courts for awarding and recovering Costs in an Appeal against any Rate for the Relief of the Poor within their Jurisdiction.

Order of Justices not to be removed by Certiorari.

LXIX. And be it enacted, That no Order of the said Justice upon any such Appeal as aforesaid shall be removed by Certiorari or otherwise into any of Her Majesty's Courts of Record at *Dublin*.

Rates to be recovered by Distress.

LXX. And be it enacted, That if any Person rated to any of the Rates or Rents to be levied under the Authority of this Act fail to pay any of the said Rates due from him for the Space of Fourteen Days after Demand thereof in Writing by the Collector General or his Collector, any such Justice, on the Application of the Collector General or his Collector, may summon such Person to appear before him at a Time to be mentioned in the Summons, to show Cause why the Rates due from him should not be paid; and in case no sufficient Cause for the Nonpayment of such Rate be shown, the same shall be levied by Distress, and such Justice shall issue his Warrant accordingly, or the Collector General may recover the same by Action of Debt or by Civil Bill; provided that if no sufficient Distress whereon to levy the Amount due in respect of such Rates can be found within the Jurisdiction of the said Justice, then, upon Oath thereof made before any Justice of any other County or Jurisdiction in which any Goods or Chattels of the Person not paying the said Rates may be found, such Justice shall certify the said Oath, by endorsing the said Warrant, and thereupon the Amount due in respect of the said Rates, and unpaid by the said Person, may be levied by Distress of the Goods and Chattels of such Person as assessed in the last-mentioned County or Jurisdiction.

Form of Warrant of Distress.

LXXI. And be it enacted, That the Warrant of Distress for the Recovery of any Rate made payable by this Act may be in the Form or to the Effect mentioned in Schedule (C.) to this Act annexed;

Constables to assist in making Distress.

and in all Cases where a Distress is hereby authorized to be made, every Constable authorized by the Warrant to levy any Sum mentioned therein shall, upon being required by a Collector of the Rates, aid in making a Distress or Sale, pursuant to such Warrant.

Rate Books to be Evidence.

LXXII. And be it enacted, That in any Proceeding to levy and recover or consequent on the levying or recovering of any Rate under the Provisions of this Act the Books of Rates of the Collector General, and all Entries made therein in manner by this Act directed, by the Production thereof alone, and without any Evidence that the Notices and other Requirements of this Act have been given or complied with, or on Proof of the Signature of the Collector General subscribed therein, shall be received as Evidence of such Rate and of the Contents thereof.

Remedy against Persons quitting before Payment of Rates.

LXXIII. And be it enacted, That if any Person quit or be about to quit any rateable Property before he has paid the Rates then payable by him in respect thereof, and do not pay the same to the Collector General or his Collector, on Demand, any Justice having Jurisdiction where such Person resides or his Goods are found may summon such Person to appear before him at a Time mentioned in the Summons, to show Cause why the Rates should not be paid, and if no sufficient Cause for the Nonpayment of such Rates be shown accordingly the same shall be levied by Distress, and such Justice shall issue his Warrant accordingly.

Rates to be apportioned on Holder quitting.

LXXIV. And be it enacted, That when any Rate has been made for a particular Period, and the Owner or Occupier who is rated to such Rate ceases to be the Owner or Occupier of the Property in respect whereof he is rated before the End of such Period, such Owner or Occupier shall be liable to pay a Portion only of the Rate payable for the whole of such Period proportionate to the Time during which he continued to be Owner or Occupier; and in every such Case, if any Person, after the making of such Rate, become the Owner or Occupier of any Property so rated as aforesaid during Part of the Period for which such Rate was made, such Person shall pay a Portion of such Rate proportioned to the Time during which he held or occupied the Property so rated, and the same shall be recovered from him in the same Manner as if he had been originally rated for such Property.

Rates due from Owner may be recovered from Occupier.

LXXV. And be it enacted, That when the Owner of any rateable Property is rated in respect thereof under the Authority of this Act, and the Rate remains unpaid for Three Months, the Collector General or his Collector may demand the Amount of such Rate from the Occupier

Occupier for the Time being of such rateable Property, and on Nonpayment thereof may recover the same by Distress and Sale of his Goods and Chattels, in like Manner as Rates may be recovered from the Occupier of any Property liable to be rated; and every such Occupier shall be entitled to deduct from the Rent payable by him to such Owner so much as was so paid by or recovered from him.

Occupier not to be required to pay more than the Amount of Rent owing by him.

LXXVI. Provided always, and be it enacted, That no such Occupier shall be required to pay, nor shall his Goods and Chattels be distrained for, any further Sum than the Amount of Rent due from him at the Time of the Demand made upon him for such Amount of Rate, or which after such Demand, and after Notice not to pay the same to his Landlord, at any Time accrues and becomes payable by him, unless he refuse, on Application being made to him for that Purpose by or on behalf of the Collector General, truly to disclose the Amount of his Rent, and the Name and Address of the Person to whom such Rent is payable; but the Burden of Proof that the Sum demanded from any such Occupier is greater than the Rent due by him at the Time of such Notice, or which has since accrued, shall lie upon such Occupier.

Occupier refusing to give Name of Owner liable to pay the Rate.

LXXVII. And be it enacted, That if, on the Request of the Collector General or of the Collector of the said Rates, the Occupier of any Property refuses or wilfully omits to disclose or wilfully mis-states to the Collector General or Collector making such Request the Name of the Owner of such Property, or of the Person receiving or authorized to receive the Rents of the same, such Occupier so refusing or wilfully omitting to disclose or wilfully mis-stating as aforesaid shall be liable to pay the Rate or Rates to which the Property occupied by him shall have been rated, in like Manner as if he had been himself rated to the same under the Provisions of this Act.

Service of Notices upon Collector General.

LXXVIII. And be it enacted, That any Summons or Notice, or any Writ, or other Proceeding at Law or in Equity, requiring to be served upon the Collector General, may be served by the same being left at or transmitted through the Post, directed to the Office of the Collector General, or being given personally to him.

Tender of Amends.

LXXIX. And be it enacted, That if any Party shall have committed any Irregularity, Trespass, or other wrongful Proceeding in the Execution of this Act, or by virtue of any Power or Authority thereby given, and if before Action brought in respect thereof such Party make Tender of sufficient Amends to the Party injured, such last-mentioned Party shall not recover in any such Action; and if

no

no such Tender shall have been made it shall be lawful for the Defendant, by Leave of the Court where such Action shall be pending, at any Time before Issue joined, to pay into Court such Sum of Money as he shall think fit, and thereupon such Proceedings shall be had as in other Cases where Defendants are allowed to pay Money into Court.

Distress not unlawful for Want of Form.

LXXX. And be it enacted, That no Distress levied by virtue of this Act shall be deemed unlawful, nor shall any Party making the same be deemed a Trespasser, on account of any Defect or Want of Form in the Summons, Conviction, Warrant of Distress, or other Proceeding relating thereto, nor shall such Party be deemed a Trespasser *ab initio* on account of any Irregularity afterwards committed by him, but all Persons aggrieved by such Defect or Irregularity may recover full Satisfaction for the special Damage in an Action upon the Case.

Penalty on Witnesses making default.

LXXXI. And be it enacted, That it shall be lawful for any Justice to summon any Person to appear before him as a Witness in any Matter in which such Justice shall have Jurisdiction under the Provisions of this Act, at a Time and Place mentioned in such Summons, and to administer to him an Oath to testify the Truth in such Matter; and if any Person so summoned shall, without reasonable Excuse, refuse or neglect to appear at the Time and Place appointed for that Purpose, having been paid or tendered a reasonable Sum for his Expenses, or if any Person appearing shall refuse to be examined upon Oath or to give Evidence before such Justice, every such Person shall forfeit a Sum not exceeding Five Pounds for every such Offence.

Parties allowed to appeal to Quarter Sessions, on giving Security.

LXXXII. And be it enacted, That if any Party shall feel aggrieved by any Determination or Adjudication of any Justice with respect to any Penalty or Forfeiture under the Provisions of this Act, such Party may appeal to the General Quarter Sessions; but no such Appeal shall be entertained unless it be made within Four Months next after making of such Determination or Adjudication, nor unless Ten Days Notice in Writing of such Appeal, stating the Nature and Grounds thereof, be given to the Party against whom the Appeal shall be brought, nor unless the Appellant forthwith after such Notice enter into Recognizances, with Two sufficient Sureties, before a Justice, conditioned duly to prosecute such Appeal, and to abide the Order of the Court thereon.

Court to make such Order as

LXXXIII. And be it enacted, That at the Quarter Sessions for which such Notice shall be given the Court shall proceed to hear and

determine

determine the Appeal in a summary Way, or they may, if they think fit, adjourn it to the following Sessions; and upon the Hearing of such Appeal the Court may, if they think fit, mitigate any Penalty or Forfeiture, or they may confirm or quash the Adjudication, and order any Money paid by the Appellant, or levied by Distress upon his Goods, to be returned to him, and may also order such further Satisfaction to be made to the Party injured as they may judge reasonable; and they may make such Order concerning the Costs, both of the Adjudication and of the Appeal, as they may think reasonable. they think reasonable.

LXXXIV. And be it enacted, That every Person who, upon any Examination upon Oath under the Provisions of this Act, shall wilfully and corruptly give false Evidence, shall be liable to the Penalties of wilful and corrupt Perjury. Persons giving false Evidence liable to Penalties of Perjury

LXXXV. And be it enacted, That all Penalties imposed by or under the Authority of this Act, where the Application is not otherwise provided for, shall be payable to the Guardians of the Poor of the Union within which the Offence was committed, to be applied in aid of the Poor Rates of such Union. Application of Penalties.

LXXXVI. And be it enacted, That the said Collector General shall from Time to Time, when required so to do, give to the Town Clerk of the Borough of *Dublin* a List of the Names of all the Rate-payers of the Borough of *Dublin*, or of such Ward or Wards of such Borough as shall be required by the Town Council for Municipal Purposes. List of Rate-payers to be given to Council when required for Municipal Purposes.

LXXXVII. And be it enacted, That the Clerk of the Peace of the County of the City of *Dublin* shall, within One Week after the Commencement of the Midsummer Sessions in the Year One thousand eight hundred and fifty-one, and within One Week after the Commencement of the Midsummer Sessions in every succeeding Year, issue and deliver to the said Collector General his Precept, in the Form and Manner and within the Time directed by the Act of the Third and Fourth Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act for consolidating and amending the Laws relating to Jurors and Juries in* Ireland, requiring the said Collector General to do the several Matters and Things directed by that Act to be done by the Collectors of Grand Jury Cess; and the said Collector General shall prepare and make out, in alphabetical Order, a true List of every Man residing within the County of the City of *Dublin* who shall be qualified and liable to serve on Juries for the Trial of all Issues joined in any of Her Majesty's Courts of Record in *Dublin*, and in all Courts of Nisi Prius, Collector General to make out List of Persons liable to serve on Juries, with Residences, &c. 3 & 4 W. 4. c. 91.

Prius, Oyer and Terminer, and Gaol Delivery, in the said City of *Dublin*, with the Christian and Surname written at full Length, and with the true Place of Abode, the Title, Quality, Calling, or Business, and the Nature of the Qualification of every such Man, in the same Manner as is now required to be done by the Collectors of Grand Jury Cess under the Powers and Provisions of the said Act, and other Acts amending the same; and the said Collector General shall deliver a true Copy of such List, signed by the said Collector General, to the Town Clerk of the Borough of *Dublin*, within Twenty-one Days after the Receipt of such Precept, and shall also deliver a true Copy of such List to the Clerk of the Peace of the County of the City of *Dublin*; and the said List shall be dealt with in the like Manner, and shall be good, valid, and effectual, to all Intents and Purposes whatsoever, as if the same had been prepared and made by the Collectors of Grand Jury Cess under the Provisions of the said recited Act.

Expenses of Act.

LXXXVIII. And be it enacted, That the Costs, Charges, and Expenses attending or incident to the applying for and obtaining this Act shall be paid by the Collector General out of the first Monies which shall come to his Hands under the Provisions of this Act (each separate Rate collected by him bearing its own proportionate Share of such Costs, Charges, and Expenses); and that the Amount of such Costs, Charges, and Expenses shall be included in and form a Part of the first quarterly Account of Expenses to be transmitted by the Collector General to the said Bodies Politic or Corporate, Boards, Commissioners, or Persons respectively, under the Provisions hereinbefore mentioned.

Interpretation of Terms.

LXXXIX. And be it enacted, That in the Construction of this Act the following Words and Expressions shall have the Meanings hereby assigned to them, unless such Meanings be repugnant to or inconsistent with the Context or Subject Matter in which such Words or Expressions occur; that is to say,

Words importing the Singular Number shall include Plural Number, and Words importing the Plural Number shall include the Singular Number:

Words importing the Masculine Gender shall include Females:

The Words "Lord Lieutenant" shall mean Lord Lieutenant, Lords Justices, or other Chief Governor or Governors of *Ireland*:

The Words "Superior Courts" shall mean Her Majesty's Superior Courts of Record at *Dublin*:

The Words "General or Quarter Sessions of the Peace" shall mean General or Quarter Sessions for the Borough of *Dublin*:

The

The Word "Justice" shall mean the Lord Mayor of *Dublin* for the Time being, and any Justice of the Peace acting in or for the Borough of *Dublin*, or any One of the Divisional Justices of the District of *Dublin* Metropolis:

The Word "Owner" shall mean Landlord or immediate Lessor:

The Word "Rate" shall mean and include any Tax, Rent, Cess, or Assessment:

The Words "City of *Dublin*" shall be construed to mean the Municipal District of *Dublin* as defined by the Act of the Third Year of Her present Majesty, intituled *An Act for the Regulation of Municipal Corporations in* Ireland:

The Word "Lands" or "Houses" shall include Messuages, Lands, Tenements, and Hereditaments of any Tenure:

The Word "Oath" shall include Affirmation:

The Word "Constable" shall mean Constable or Sub-Constable of the *Dublin* Metropolitan Police Force:

The Word "Officer" shall mean a Person in the Receipt of a Salary or of any Fees or Emoluments arising from an Office or Employment.

Commencement of Act.

XC. And be it enacted, That this Act shall commence and take effect from the Fifth Day of *September* One thousand eight hundred and fifty.

Act may be amended, &c.

XCI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of Parliament.

Public Act.

XCII. And be it enacted, That this Act shall be a Public Act, and shall be judicially taken notice of as such.

SCHE-

SCHEDULES referred to in the foregoing Act.

SCHEDULE (A.)

Name of Rate, Cess, Tax, or Rent to be collected by the Collector General.

Police Rate.
Poor Rate.
Pipe-water Rate or Rent.
Borough Rate.
Improvement Rate.
District Sewer Rate.
Grand Jury Cess.

SCHEDULE (B.)

Form of Notice of Demand of Rates and Taxes being due and payable.

No.

By Order of the Collector General of Taxes.

To

TAKE notice, That the under-mentioned Rates and Taxes due by you for Property in your Occupation, or for which you are liable, from to became due and payable on the Day of

A.B., Collector,

Collector General's Office,
Street, Dublin.

[*Date*]

Name of Rate or Tax.	Description and Situation of Property.	Valuation.	Poundage.	Amount due on each Rate.	Total due.
Police Rate -					
Poor Rate -					
Pipe-water Rate or Rent.					
Borough Rate -					
Improvement Rate					
District Sewer Rate					
Grand Jury Cess -					

SCHE-

SCHEDULE (C.)

Form of Warrant of Distress for the Recovery of Rates.

County of *or* Borough, *&c.*, to wit. } WHEREAS Complaint hath been duly made by One of the Collectors of Rates, to the Collector General appointed under the Authority of an Act, intituled [*here insert Title of this Act*], that of, *&c.*, hath not paid and has refused to pay the Sum of duly assessed upon him in and by a certain Rate [*or* Rates] for the said Borough [*or* District], called the bearing Date on or about the Day of in the Year of our Lord 184 , and duly made according to the Directions and for the Purposes of [*here name the Act under which Authority is given to make the Rate or Rates*], although the same hath been duly demanded of him: And whereas it appears to me One of Her Majesty's Justices of the Peace in and for the said County or Borough, *&c.*, as well as upon Oath of One of the said Collectors of Rates, as otherwise, that the said Sum of hath been duly demanded in Writing by him from the said and that the said hath refused to pay the same for the Space of Fourteen Days after such Demand made, and doth refuse to pay the same: And whereas the said having appeared before me in pursuance of my Summons for that Purpose, hath not shown to me any sufficient Cause why the same should not be paid [*or* And whereas it hath been duly proved to me upon Oath that the said hath been duly summoned to appear before me to show Cause why he refuseth to pay the said Rate or Assessment, but he the said hath neglected to appear according to the said Summons, and hath not shown to me any sufficient Cause why the same should not be paid]: These are therefore in Her Majesty's Name to command you to levy the said Sum of by Distress of the Goods and Chattels of the said and if the same shall not be paid within the Space of Days next after such Distress by you taken, together with the reasonable Charges of taking and keeping the same, that then you do sell the said Goods and Chattels by you distrained, and out of the Money arising by such Sale that you detain the Sum of and also your reasonable Charges of taking, keeping, and selling the said Distress, rendering to him the said the Overplus, on Demand; and if sufficient Distress cannot be found of the Goods and Chattels of the said whereon to levy the said Sum of that then you certify the same to me, together with

with the Warrants, to the end that such further Proceeding may be had therein as to the Law doth appertain. Given under my Hand and Seal, the Day of in the Year of our Lord One thousand eight hundred and forty .

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