CAP. L.

An Act to abolish the Annuity Tax in *Edinburgh* and *Montrose*, and to make Provision in regard to the Stipends of the Ministers in that City and Burgh, and also to make Provision for the Patronage of the Church of *North Leith*.

[23d *July* 1860.]

'WHEREAS it is expedient that the Annuity Tax as at present levied within the City 'of *Edinburgh*, on behalf of the Ministers thereof, and the Annuity Tax at present 'levied in the Burgh of *Montrose*, should be abolished, and that Provision should be made 'with respect to the future Payment of the Stipends of the said Ministers, and for the 'Administration and Management of the Parochial Churches in the said City of *Edinburgh*, 'and also that Provision should be made for the Patronage of the Church of *North Leith*:' 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, as follows:

Interpretation of Terms.

I. The following Words and Expressions in this Act shall have the several Meanings hereby assigned to them:

The Word "Commissioners" shall mean the Commissioners appointed and incorporated under this Act:

The Word "Secretary" shall mean the Secretary and Agent of the Commissioners for the Time being:

The Expression "Magistrates and Council" shall mean the Lord Provost, Magistrates, and Council of the City of *Edinburgh*, for the Time being.

Annuity Tax abolished.

II. From and after the Term of *Whitsunday* One thousand eight hundred and sixty, the Impost or Tax levied annually under the Name of the Annuity Tax, within the ancient and extended Royalties of the City of *Edinburgh*, for the Maintenance of the Ministers thereof, shall cease to be imposed.

Commissioners appointed to carry Act into effect.

III. Ten Commissioners shall be appointed to carry into effect the Purposes of this Act in manner following: Two of such Commissioners shall be elected by the Ministers of *Edinburgh* of the Church of *Scotland*; Three of such Commissioners shall be elected by the Magistrates and Council; One of such Commissioners shall be elected in turn by the Faculty of Advocates, the Society of Writers to Her Majesty's Signet, and the Society of Solicitors before the Supreme Courts, the First Election to be by the Faculty of Advocates, and the Second by the Society of Writers to the Signet, and each Commissioner from the said Three Bodies shall hold Office for Three Years; and Three of such Commissioners shall be elected by the Kirk Sessions of all the Parochial Churches of the City of *Edinburgh* convened by the Clerk of the Presbytery of *Edinburgh*; and One of such Commissioners shall be elected by the Merchant Company; and all such Elections shall be made at Meetings of the said several Bodies, specially called for the Purpose of such Elections; and when any Vacancy shall occur by the Death, Resignation, or Incapacity to act, of any of the Commissioners, the same shall be supplied by the Election of another Commissioner in his Place by the Body by whom the Commissioner so dying, resigning, or becoming incapable to act, was elected; and in case any of the Bodies hereby authorized to make such Elections shall not, within Three Months after the passing of this Act, have duly made such Elections, or, in case of any Vacancy thereafter arising, shall not within Three Months after the Date of such Vacancy have duly elected another Commissioner in the Place of the Commissioner so dying, resigning, or becoming incapable to act, then and in either of such Cases it shall be lawful for One of Her Majesty's Principal Secretaries of State, by Warrant under his Hand, to nominate a Commissioner or Commissioners, as the Case may be; and Intimation of the respective Elections and Nominations, as respects the first Appointments to be made under this Act, shall be addressed to the Lord Provost of the City of *Edinburgh*, who shall forthwith call a Meeting of the Commissioners; and the Commissioners shall thereafter meet at such Times and Places as to them shall seem fit; and such Intimation, as respects all subsequent Appointments, shall be addressed to the Commissioners.

Commissioners incorporated.

IV. The Commissioners shall be a Body Corporate, under the Title of "The *Edinburgh* Ecclesiastical Commissioners," and shall have perpetual Succession and a Common Seal, with Power under the said Title to sue and be sued and to take and hold Property, heritable and moveable, real and personal, and with all the other Powers and Privileges of a Corporate Body; and Three of their Number shall be a Quorum at any Meeting, or with respect to any Act or Proceeding of the Commissioners; and they may from Time to Time elect One of their Number to be Chairman for such Period as they shall think fit; and the Chairman for the Time being, or the Commissioner presiding in his Absence, at any such Meeting shall have a Casting as well as a Deliberative Vote; and the Commissioners may from Time to Time appoint such Person as they think fit to be their Secretary and Agent.

Administration of the City Churches transferred from the Magistrates and Council to the Commissioners.

V. The whole Rights of Administration and Custody as respects the following Parochial Churches in the City of *Edinburgh*, namely, the *Tolbooth* Church, *New North* Church, *Old* Church, *High* Church, *Tron* Church, *Trinity College* Church, Lady *Yester's* Church, *Old Greyfriars* Church, *New Greyfriars* Church, *St. John's* Church, *St. Andrew's* Church, *St. George's* Church, *St. Mary's* Church, *St. Stephen's* Church, and *Greenside* Church, which the Magistrates and Council have in or pertaining to the same or any of them; and the Dwelling Houses, Cellars, and Vaults underneath or attached to any of the same, including the Feu Duties payable in respect of the Ground whereon Lady *Yester's* Church was formerly built, and the Mortification or Monies mortified for the Endowment of the last-named Church, and any Bond of Annuity or other Securities on which the said Monies may be invested, except in so far as any of the said Rights may be herein otherwise expressly regulated or provided for, shall be and the same are hereby, from and after the Eleventh Day of *November* One thousand eight hundred and sixty, transferred from the Magistrates and Council to and vested in the Commissioners for the Purposes of this Act, and for the like public Uses and Purposes and under the like Conditions for and under which the said Churches are at present administered by the Magistrates and Council: Provided that nothing contained in this Act shall prevent the Magistrates and Council from causing the Bells of the City Churches to be rung on suitable public Occasions.

Pews in the City Churches to be let by the Kirk Sessions, and Surplus of the Rents to be paid to the Commissioners.

VI. The Pews or Seats in the said several Churches shall, from and after the Eleventh Day of *November* One thousand eight hundred and sixty, be let by or at the Sight of the Kirk Session of each Church respectively, with the Exception of not less than One Tenth of the Number which shall be reserved as Free Sittings, but subject to any Directions which the Commissioners may issue from Time to Time, and subject also to any Rights or Conditions presently attaching to such Pews or Seats, or, in case the Commissioners shall think it necessary or expedient, by or at the Sight of the Commissioners, or their Secretary, and at such Rents for the said Pews or Seats as the Commissioners, subject always to the Rights and Conditions aforesaid, may from Time to Time determine or approve with reference to the Circumstances of the said Churches respectively; and the Kirk Session of each Church may retain in their Hands, out of the Monies to be received for such Pew or Seat Rents, such Sums as shall be fixed by the Commissioners for the Payment of the Salaries of Precentors, Door Keepers, or other Church Officers, and for cleaning, heating, and lighting the Church, and for providing Communion Elements, and for such other necessary Expenses in connexion with the Church as shall be allowed by the Commissioners; and the Kirk Session shall keep an Account of the whole Monies received by them for Pew or Seat Rents, and of the Sums retained for Payment of Expenses, and shall lay the same before the Commissioners yearly, or as often as the Commissioners shall direct; and the Kirk Session shall forthwith pay the whole Balance of the Monies received for Pew or Seat Rents (after making the said Deductions) into the Hands of the Secretary; and in case the Monies received for Pew or Seat Rents in any of the said Churches shall in any Year be insufficient to defray the said Expenses, the Commissioners may, out of the Surplus of the Pew or Seat Rents of any of the other Churches, pay such additional Sum as shall be necessary to make up such Deficiency; and the Right to appoint Precentors, Door Keepers, and other Church Officers, heretofore belonging to the Magistrates and Council, shall, from and after the Eleventh Day of *November* One thousand eight hundred and sixty, belong to and be exercised by the Kirk Sessions of the said Churches respectively.

VII. The

Commissioners to provide for the Repair of the Churches and other Expenses out of the Surplus of the Seat Rents.

VII. The Commissioners shall, out of the Monies so received by them, provide for the Maintenance and Repair of the Fabrics of the said Churches, and for the Insurance of the same against Loss by Fire, to such Extent as they shall think necessary, and for the Payment of the Expenses of the Commissioners, including such Remuneration as they shall see fit to allow to any Persons employed by them in the Execution of this Act, and of the Proportion of the Salaries of the Clerk of the Synod of *Lothian* and *Tweeddale* and the Clerk and Officer of the Presbytery of *Edinburgh*, payable for the said Churches or any of them, and of the other Expenses to be incurred in carrying into effect the Purposes of this Act, and shall apply the Balance or Residue of such Monies as herein-after directed.

Bonds of Annuity to be granted by the City.

VIII. The Magistrates and Council shall, on or before the Eleventh Day of *November* One thousand eight hundred and sixty, execute and deliver to the Commissioners for the Purposes of this Act, a perpetual Bond of Annuity, in the Form of the Schedule (A.) to this Act annexed, for the annual Sum of Four thousand two hundred Pounds, under the Conditions expressed in the said Schedule; and they shall also execute and deliver to the Commissioners for behoof of each of the Reverend Doctor *John Hunter*, the Reverend Doctor *James McLetchie*, and the Reverend Doctor *George Smith*, all Ministers of *Edinburgh*, a Bond of Annuity for the annual Sum of Six hundred Pounds, in the Form and determinable on the Conditions contained in the Schedule (B.) to this Act annexed; and the said Bonds shall, on or before the said Eleventh Day of *November* One thousand eight hundred and sixty, be engrossed in the Minute Books of the said Magistrates and Council.

Property of the City disponed in Security of the Payment of the Annuities.

IX. The whole Property belonging to the Magistrates and Council, as representing the Community of the City of *Edinburgh*, is hereby disponed and made over to the Creditors in the said Bonds, in Security of the Payment of the said Annuities, subject to the Provisions herein-after enacted; and further and without Prejudice to the before-written general Security, the Income and Revenue derived from the Property and Funds specified in the Schedule (C.) to this Act annexed shall, subject as aforesaid, be applicable to and charged with the Payment of the said Annuities, preferably to all other Charges whatever; and a Copy of this Act, recorded in the General Register of Sasines kept at *Edinburgh*, and in the Register of Sasines for the Burgh of *Edinburgh*, shall, to all Intents and Purposes, be and shall be held to be equivalent to Infeftment in favour of the Creditors in the said Bonds of Annuity, in all the Heritable Property belonging to the Magistrates and Council hereby made over in Security to the Creditors requiring Infeftment, so as to constitute a Real Burden thereon, and shall also be held equivalent to intimated Assignation of the Debts and Rights, and to actual Delivery of the Moveable Property, so as to create a Lien over the same in favour of the said Creditors at the Date of the passing of this Act; and the Keepers of the said General Register of Sasines and Burgh Register of Sasines are, upon a Copy of this Act being presented to them for that Purpose on behalf of the Commissioners, hereby authorized and required to record the same in the said respective Registers.

As long as the Annuities are regularly paid, the Administration of the Property of the City by the Magistrates and Council not to be interfered with.

X. As long as the said Annuities shall be regularly paid, nothing contained in this Act shall prevent the Magistrates and Council, in the Course of the ordinary Administration of the Affairs of the City of *Edinburgh*, from exercising in the Manner allowed by Law any Right competent to them prior to the passing of this Act, of selling, feuing, or letting on Lease such Part of the Property, or any Part thereof enumerated in Schedule (C.) of this Act, as is not contained in Schedule (B.) of the said recited Act, and any Deeds or Writings which may be granted in order to give effect to such Sales, Feus, or Leases shall be as valid and effectual to Purchasers, Vassals, and Tenants as if this Act had not been passed; and such Purchasers, Vassals, and Tenants shall have no Concern with the Application of the Prices, Feu Duties, or Rents to be derived therefrom: Provided always, that such Prices, Feu Duties, or Rents shall be subject to all the Rights in the said Commissioners to which the Property sold, feued, or leased was subject before such Sales, Feus, or Leases were made or granted; provided also, that the Magistrates and Council shall be bound to keep the Proceeds of such Sales to be made as aforesaid, as far as practicable, separate, so that the same may be distinguishable from the General Funds and Property of the City; and the Rights

Rights hereby constituted in the said Commissioners shall, as regards the whole Property over which the Security created by this Act extends, including the Proceeds of any such Sales as aforesaid, be preferable to and effectual against any Right or Security constituted by the Magistrates and Council over such Property, and to and against any Adjudication or other Diligence by any Creditors other than those provided for by the said recited Act.

Police Rate to be increased to an Amount not exceeding 4½*d.* per Pound on the gross Value of the Property;

but in a certain Event, not to exceed 3*d.*

XI. In order to enable the Magistrates and Council to provide for the Purposes to which the Income and Revenue derived from the said Property and Funds are at present applicable, and for the further Security of the said Annuities, it shall be lawful for them to levy and apply to the said Purposes increased Assessments under the Provisions, in the same Way, and with the Powers and Authorities of the "*Edinburgh* Police Act, 1848," and the "*Edinburgh* Municipality Extension Act, 1856," to an Extent equal to but not exceeding Fourpence One Halfpenny in the Pound of the gross yearly Value of the Lands and Heritages situated within the ancient and extended Royalties of the City of *Edinburgh*, over and above the maximum Assessments by the said Acts authorized to be levied: Provided, that on the Determination of the said Bonds of Annuity for Behoof of the said Doctor *John Hunter*, Doctor *James McLetchie*, and Doctor *George Smith*, the said increased Assessment shall not exceed Threepence *per* Pound as aforesaid, and the said increased Assessments under the Powers of this Act shall not, in the imposing, levying, or collecting thereof, or in the Notices or Receipts relative thereto, be in any way separated or distinguished from the Assessments to be imposed, levied, and collected under the said "*Edinburgh* Police Act, 1848," and "*Edinburgh* Municipality Act, 1856."

Creditors in the Bonds of Annuity to have same Rights of enforcing Payment as the City Creditors; and failing due Payment, the Revenues of the City may be applied under Orders of Court.

XII. The Creditors in the said Bonds of Annuity shall have all the Rights for completing and enforcing the Security thereby provided, and for recovering the Sums thereby secured, which are conferred on the Creditors of the City of *Edinburgh* by the Act First and Second *Victoria*, Chapter Fifty-five, intituled *An Act to regulate and secure the Debt due by the City of* Edinburgh *to the Public, to confirm an Agreement between the said City and its Creditors, and to effect a Settlement of the Affairs of the said City, and of the Town of* Leith, and an Act amending the same, passed in the Seventh and Eighth Years of the said Reign, Chapter Twenty; and if at any Term of *Candlemas* or *Whitsunday* the Annuities then falling due, or any of them, shall not be paid, the Treasurer of the said City, on the Requisition of the Commissioners, shall, and he is hereby required, forthwith to grant a Certificate, certifying under his Hand that the whole, or any and what Part of the Annuities then falling due has not been paid; and on the Commissioners, or any Two of their Number, presenting a Petition to the Lord Ordinary on the Bills, and producing therewith such Certificate or other Evidence of Nonpayment in lieu thereof as to the Lord Ordinary shall appear sufficient, the Lord Ordinary shall direct that the whole, or such Part as he shall think proper, of the Income and Revenue derived from the Funds and Property specified in the said Schedule (C.) shall be collected and applied under the Orders of the Court, with due Regard to the Rights of the said Creditors of the City of *Edinburgh*, until the Court shall otherwise direct, and with Power to the Lord Ordinary, if necessary, to appoint Collectors and issue such other Orders as may be necessary for carrying the said Provisions into effect; and he shall also, if he think proper, direct that One Fifth Part, or such other Proportion as may appear to correspond to the additional Assessments hereby authorized, of the whole Sums collected in each Year under the Provisions of the "*Edinburgh* Police Act, 1848," and the "*Edinburgh* Municipality Extension Act, 1856," and this Act, shall be held and applied by the said Treasurer, subject to the Orders of the Court, and such Deliverance shall be final; but the Magistrates and Council shall be entitled at any Time, on the Consignation of the Amount so certified, to apply to the Court, or to the Lord Ordinary on the Bills in the Time of Vacation, to have such Deliverance recalled on any Ground competent in Law.

Police Rate may be redeemed to the Extent of 3*d.* per Pound.

XIII. It shall be lawful for the Owner or Occupier of any Property, the Occupier of which is liable in Payment of the increased Police Assessments to be levied under the Provisions of this Act, at any Time to redeem the said Assessments to the Extent of Threepence for every Pound of the annual Value of the said Property, on the Payment of such Sum as may be

be agreed upon by such Owner or Occupier and the Magistrates and Council as the Price of such Redemption; provided that such Sum shall not be less than Twenty-five Pounds for every Pound of the said Assessment on an Average of Five Years previous to the said Redemption, payable for or with respect to such Property; and upon such Owner or Occupier making Payment to the Treasurer of the City for the Time being of the Sum so agreed upon, the Treasurer shall grant to such Person a Certificate of such Payment, in the Form of the Schedule (D.) to this Act annexed; and all future Assessments made under the Provisions of the said Acts and this Act on the Property in respect of which the Assessment shall have been so redeemed, shall be reduced by the Amount of Threepence for every Pound of the annual Value thereof; and an Entry of such Certificate in the Register of Sasines for the Burgh of *Edinburgh*, which the Keeper thereof is hereby authorized and required to make on the same being presented to him for that Purpose, shall be Evidence of the said Payment and Reduction of Assessment.

Redemption Monies to be invested.

XIV. The Magistrates and Town Council shall keep a separate Account of the said Monies so received in Redemption of the said Assessments under the Authority of this Act, and when and as often as the Redemption Monies so received shall amount to Five hundred Pounds, they shall lay out and invest a Sum equal to that Amount, or as near thereto as may be, in the Purchase of Bonds of Annuity granted under the Powers of the recited Act of the First and Second *Victoria*, or on such heritable Property or heritable Securities as they shall judge most expedient; and the whole Interest or annual Produce of the said Monies shall be in all Time coming applied exclusively to the same Purposes to which the Assessments so redeemed would have been applied under this Act.

The Sum of 2,000*l.* payable from Exchequer, for the Benefit of the Ministers, to be paid to the Commissioners.

XV. The Sum of Two thousand Pounds, presently payable yearly by Her Majesty's Remembrancer and Her Majesty's Auditor in the Court of Exchequer in *Scotland*, in Terms of the said Act First and Second *Victoria*, Chapter Fifty-five, to and for behoof of the Ministers of the City of *Edinburgh*, (being Part of the Sum of Seven thousand six hundred and eighty Pounds mentioned in the said Act) shall, from and after the Term of *Whitsunday* One thousand eight hundred and sixty, be payable to the Commissioners, whose Receipt shall be a sufficient Discharge for the same.

Stipends of Ministers of the City Churches to be paid out of the Monies received by the Commissioners.

XVI. The Commissioners shall, out of the Monies received by them under the Provisions of this Act, make Payment in Two equal Portions, at the Terms of *Candlemas* and *Whitsunday* One thousand eight hundred and sixty-one, and annually thereafter, to each of the Ministers for the Time being of the Parochial Churches of the said City after mentioned, or to any Person duly authorized to receive the same on behalf of the said Ministers, a Stipend or Salary of Six hundred Pounds *per Annum;* that is to say, to One Minister of each of the Thirteen following Churches, namely, the *New North* Church, *Trinity College* Church, Lady *Yester's* Church, *Old Greyfriars* Church, *New Greyfriars* Church, *St. John's* Church, *St. George's* Church, *St. Mary's* Church, *St. Stephen's* Church, *Greenside* Church, the *High* Church, the *Tron* Church, and *St. Andrew's* Church; and the surviving or continuing Minister of each of the said Three last-named Churches, having Collegiate Charges, and his Successors in Office, shall be held and deemed to be the Minister of the First Charge of the said Churches respectively, and shall be entitled to receive Payment of the said Stipend or Salary; and they shall also pay at the said Terms the special Annuities contained in the said Bonds to be granted for behoof of the said Doctor *John Hunter*, Doctor *James McLetchie*, and Doctor *George Smith:* Provided that the Portion of the said Salaries or Stipends to be paid at the Term of *Candlemas* shall be for the Period from *Whitsunday* to *Michaelmas* preceding, and the Portion to be paid at the Term of *Whitsunday* shall be for the Period from *Michaelmas* to *Whitsunday;* and such Payments shall be in lieu of, and shall include all Claims for Stipend or Salary for the said Periods respectively, competent at Law, and shall be subject to the whole Conditions applicable by Law to the Stipends or Salaries now payable to the Ministers of *Edinburgh* from the Produce of the said Annuity Tax: Provided always, that upon the Death or Removal of any of the present Ministers of any of the above-mentioned Thirteen Churches, the Successor or Successors of such Minister or Ministers shall not be entitled to demand a Salary or Stipend of more than Five hundred and fifty Pounds *per Annum*, until such Time as the Commissioners named in this

this Act shall have made such Provision as they may deem expedient for Payment of a Salary or Stipend, amounting to not more than Five hundred and fifty Pounds *per Annum*, to any Ministers who may be nominated by them to the *Tolbooth* Church and the *Old* Church under the Powers by this Act conferred upon the said Commissioners.

Accounts to be kept and published by the Commissioners.

XVII. The Commissioners shall cause full and true Accounts to be kept of their whole pecuniary Transactions under this Act, and a State of Accounts or Balance Sheet to be prepared, as on the Thirtieth Day of *June* yearly, and inserted not later than the First Day of *August* thereafter once in at least Two Newspapers published in *Edinburgh*, setting forth the Amount of Monies received by them from every Source of Income during the Year preceding, and of their Disbursements during the same Period, and the total Amount of the Monies laid out and invested by them, or remaining in their Hands.

Application of Monies received by the Commissioners.

XVIII. Any Balance remaining in the Hands of the Commissioners after Provision is duly made for the Payments herein-before prescribed may be applied at the Discretion of the Commissioners to any of the Purposes herein-after mentioned; provided that the Stipends or Salaries of the said Ministers shall be a preferential Charge on the annual Revenue received by the Commissioners, and shall be paid before any Part of the same is applied by them to any of the Purposes herein-after mentioned; namely,

First, in Payment of the Expense of any Works which the Commissioners may consider necessary or desirable in regard to any of the said Churches, or any of the other Parochial Churches within the City of *Edinburgh*:

Second, towards Payment of any Salary or Allowance, permanent or temporary, at the Discretion of the Commissioners, to any Minister or Assistant appointed to serve and serving in any of the Parochial or District Churches in the said City connected with the Church of *Scotland*, for whom no Salary is provided in this Act; or towards the Increase of the Stipends or Salaries of the Ministers of the said Thirteen Churches; or to such other Ecclesiastical Purposes, within or connected with the said City, as to the Commissioners shall seem expedient.

Accounts of the Commissioners to be audited.

XIX. The Accounts of the Commissioners shall, before the Publication of the same annually, be audited and examined with the Vouchers thereof, and docqueted by the Auditor for the Time being of the Court of Session, who shall receive from the Commissioners for his Services such Remuneration as shall be fixed by them; or in case the said Auditor shall consider the Remuneration proposed to be given by the Commissioners to be inadequate, he shall receive from them such Remuneration as shall be fixed by the Lord Ordinary on the Bills, on the summary Application of the Auditor or of the Commissioners.

If Commissioners fail in the Discharge of their Duties, Complaint may be brought before the Court of Session.

XX. If the Magistrates and Council, or any Person having an Interest in the Monies to be raised by means of the Assessments to be levied under this Act, shall have reason to believe that the Duties hereby imposed on the Commissioners are not faithfully and duly discharged, he or they, with Concourse of the Lord Advocate, may, by summary Petition, bring the Matter complained of under the Cognizance and Consideration of the Judges of either Division of the Court of Session; and the said Judges shall, in reference thereto, make such Inquiries and issue such Orders as shall in the Circumstances appear to them to be just and expedient.

The Right of Patronage, as respects Five Charges, transferred to the Commissioners.

XXI. The Right of Patronage or of Presentation of Ministers presently belonging to the Magistrates and Council, as respects the Five following Churches and Charges, namely, the *Tolbooth* Church, the *Old* Church, and the Second Charge of each of the Three Churches having Collegiate Charges, that is to say, the *High* Church, the *Tron* Church, and *St. Andrew's* Church, shall be and the same is hereby, from and after the Eleventh Day of *November* One thousand eight hundred and sixty, transferred to and vested in and may in all Time thereafter be held and exercised by the Commissioners as Patrons thereof; and any Presentation to such Churches and Charges shall be under the Common Seal of the Commissioners: Provided, that it shall be in the Discretion of the Commissioners to make a Presentation or Appointment, either *ad interim* or permanent, to any One or more of the said Five last-named Churches and Charges which may become vacant, or to make no Presentation or Appointment thereto, and to allow the same to lapse and become extinct, as

to

to the Commissioners shall seem most beneficial and expedient; and no Right of Presentation *jure devoluto* shall accrue to the Presbytery, and no Claim to any vacant Stipend shall be competent on Behalf of any Person, Society, or Corporation, as respects any Vacancy occurring after the passing of this Act, in any One of the said Five last-named Churches and Charges.

Sale of Right of Patronage of Magistrates and Town Council of Edinburgh.

XXII. On Payment being made by the Commissioners to the Treasurer for the Time being of the City of *Edinburgh* of the Sum of Six hundred Pounds, or of such other Sum not exceeding Six hundred Pounds as may be agreed upon as the Value and Price of the Right of Patronage of any One or of each of the Parochial Churches or Charges in the said City (other than those of which the Patronage is by this Act expressly transferred to the Commissioners), or on such Payment being so made by the Kirk Session of any the said Churches or Charges, the Right of Patronage as regards such Church or Charge shall in either Case be transferred by the Magistrates and Council to and vested in the Kirk Session of such Church or Charge, and may in all Time thereafter be lawfully exercised by the Elders and other Male Members of the Church in which there is a Vacancy, or a Majority of their Number in full Communion, and whose Names have stood on the Roll of Communicants of such Church for not less than Three Years preceding the Occurrence of the Vacancy: Provided always, that the Monies received by the said Treasurer as the Price of the said Rights of Patronage, or any of them, shall be kept in a separate Account, and be laid out and invested in the same Way and applied to the same Purposes as the Redemption Monies which may be paid to the Magistrates and Council under the Provisions of this Act are appointed to be invested and applied.

The Commissioners, with Concurrence of the Presbytery, may alter existing Parochial Arrangements.

XXIII. From and after the Eleventh Day of *November* One thousand eight hundred and sixty the Commissioners shall have and may exercise the whole Rights and Powers heretofore and now belonging to or exercised by the Magistrates and Council with respect to the Parochial Arrangements connected with the City of *Edinburgh* and the Churches and Parishes thereof, and may, with the Consent and Concurrence of the Presbytery of *Edinburgh*, from Time to Time unite, disjoin, or change the Boundaries of any of the said Parishes, as respects the Administration of Public Worship, and of the Sacraments, Pastoral Superintendence, and every other Matter or Duty in regard to which the Magistrates and Council might, with the like Consent and Concurrence, have united, disjoined, or changed the Boundaries of any of the said Parishes, provided that no Interest of a pecuniary, or otherwise of a properly civil Nature, shall be thereby affected; and the said Rights and Powers shall not after the passing of this Act belong to or be exercised by the Magistrates and Council.

Present Ministers to have a preferable Claim on the Monies provided by this Act.

XXIV. In case the Monies hereby directed to be applied by the Commissioners to the Payment of the Stipends or Salaries of the Ministers of the said Churches shall in any Year be insufficient for the Payment in full of all the said Stipends or Salaries, the Ministers who have been appointed to any of the said Churches after the passing of this Act, shall have no Claim for the Payment of any Stipend or Salary out of the said Monies, until the Stipend or Salary of every Person who at the passing of this Act was a Minister of any of the said Churches shall have been paid in full.

Compensation to City Creditors, in lieu of present Security over Seat Rents.

XXV. In lieu of and as an Equivalent for the Security which the Creditors of the City of *Edinburgh* now have over the free Produce of the Pew or Seat Rents of the Churches of the said City, after Deduction of all preferable Burdens, and of all other Expenses of the Ecclesiastical Establishments of the said City, the Magistrates and Council shall annually, on or before the Twenty-fifth Day of *January*, transfer and pay over, from the Produce of the Assessments to be levied under the Powers of the "*Edinburgh* Police Act, 1848," and the "*Edinburgh* Municipality Extension Act, 1856," into the Account kept in relation to the Funds, Revenues, and Property made over to the said Creditors in Security of the Annuities on the Bonds of Annuity granted under the Provisions of the said Act First and Second *Victoria*, Chapter Fifty-five, such proportional Sum as shall correspond with a Rate of One Penny in every Pound of Four Fifths of the gross annual Value of the Property in respect of the Occupation of which the said Assessments are levied: Provided, that in case, under the Provisions of the last-mentioned Act, the said Creditors shall have adjudged or

shall adjudge the Funds, Revenues, and Property made over to them in Security, as set forth in Schedule (A.) to the said Act annexed, such Adjudication shall not extend to or include the free Produce of the Pew or Seat Rents of the said Churches, but shall be held to extend to and include the said annual Payment.

Nothing in this Act to affect the Rights of the City Creditors, &c. except as provided, respecting the Seat Rents.

XXVI. Subject to the Provisions herein-before enacted in respect of the Seat Rents of the City Churches, nothing in this Act contained shall alter or affect the Rights of the Creditors of the City of *Edinburgh*, as secured by the recited Acts, and the Right in Security created by this Act in favour of the Creditors in the said Annuities are hereby declared to be postponed to the Rights in Security created by the recited Acts, in so far as relates to the Property thereby disponed or assigned for the Security of the said Creditors of the City, and the Rights of the said Creditors in relation thereto, nor shall any of the Provisions of this Act affect the Rights of any Persons holding Rights or Securities over the special Subjects or Property acquired under the Provisions of the Act Tenth and Eleventh *Victoria*, Chapter Forty-eight, or of the Act Thirteenth and Fourteenth *Victoria*, Chapter Seventy; and nothing in this Act contained shall authorize the Commissioners to interfere in any way with the Administration of the Property, Funds, Revenues, or Income hereby assigned in Security of the said Bonds of Annuity, so long as the said Annuities shall continue to be regularly paid.

Succeeding Minister in Second Charge of Parish and Burgh of Montrose to have no Claim to Annuity.

XXVII. From and after the Occurrence of the First Vacancy after the passing of this Act in the Second Charge of the Church and Parish of the Burgh of *Montrose*, by the Death, Demission, or otherwise of the Minister at the passing of this Act holding that Charge, the Successors in Office of such Minister shall have no Claim to any Share of the Monies raised by means of the Annuity Tax at present levied within the said Burgh for behoof of the Second Minister thereof.

Patronage to be vested in the Elders and other Members of the Church.

XXVIII. The Right of Patronage of the Second Charge of the Church and Parish of *Montrose* vested in the Provost, Magistrates, and Town Council of the said Burgh shall be transferred to and is hereby vested in and may in all Time coming be exercised by the Elders and other Male Members of the Parish Church of *Montrose*, or any Majority of their Number being in full Communion, and whose Names shall have stood on the Roll of Communicants of the said Church and Parish for not less than Three Years next preceding the Occurrence of any Vacancy.

Provost, Magistrates, and Council to pay to succeeding Minister and his Successors a Salary of 200*l.* per Annum.

XXIX. From and after the First Term of *Whitsunday* following the Vacancy in the Second Charge of the Church and Parish of *Montrose* first occurring after the passing of this Act, the Provost, Magistrates, and Town Council of the said Burgh shall pay to the succeeding Minister of the said Second Charge and his Successors in Office an annual Sum of Two hundred Pounds, by equal Portions at the Terms of *Martinmas* and *Whitsunday* respectively, from the first and readiest of the Corporate Funds of the said Burgh.

Kirk Session may levy Seat Rents.

XXX. From and after the First Term of *Whitsunday* following the Vacancy in the Church and Parish of *Montrose* first occurring after the passing of this Act, it shall be lawful for the Kirk Session of the said Church and Parish and they are hereby required to impose and levy Pew or Seat Rents on not more than Nine Tenths of the Pews or Seats in the said Church, at such Rate as shall, in addition to the aforesaid annual Sum of Two hundred Pounds, together with any Stipend or Salary which may arise from the Interest of any Endowment hereafter made for the Minister of the Second Charge, or which may be provided for him by means of special Church Door Collections, yield an annual Sum sufficient to provide for such Minister a Stipend of not less than Three hundred and forty Pounds.

Patronage of the Church of North Leith to be transferred from the "haill Inhabitants," and vested in the "Heritors" and Commu-

XXXI. The Right of Patronage or of the Presentation of a Person to be Minister of the Church and Parish of *North Leith*, heretofore belonging to and exercised by the "haill Inhabitants" thereof, under the Statute One thousand six hundred and six, Chapter Twenty-seven, or by any of them, shall, from and after the passing of this Act, cease to be in and belong to the said "haill Inhabitants," and the same is hereby transferred to and vested in the Male Persons, being of full Age, whose Names shall appear on the Valuation Roll in force for the Time as Proprietors or Occupiers of any Lands and Heritages situate within

the

the said Parish of *North Leith*, herein-after termed "the Heritors," and the whole Male Communicants whose Names shall stand in the Communion Roll of the said Church and the Congregation thereof; and within Two Months after the passing of this Act the Heritors and Male Communicants shall meet on such Day as shall be named by the Kirk Session, of which Meeting Intimation shall be made from the Pulpit of the said Church, and also by Advertisement in Three or more Newspapers published in *Edinburgh* not less than Eight Days previous to such Meeting; and it shall be the Duty of the Session Clerk to cause the necessary Intimations to be given; and at the Meeting so to be called the said Heritors and Male Communicants who shall be present thereat shall by a Plurality of Voices elect One of their Number to be Chairman of the Meeting, with a casting as well as a deliberative Vote, and shall also elect a Clerk of the Meeting, and shall thereafter by a Plurality of Voices nominate a Committee of their Number, not exceeding Twenty-five Persons, of whom a Majority shall be a Quorum; and the Committee shall forthwith proceed to frame Regulations as to the Time and Manner of calling and holding future Meetings of the Heritors and Communicants, and of voting thereat, and as to any other Matters or Procedure necessary in order to carry into effect the Purposes of this Enactment; and the Regulations so made shall forthwith be published by Advertisement in such Newspapers as the Committee may direct, and shall after such Publication be submitted for the Approval of the Sheriff of *Midlothian*, and when approved by him shall be valid and effectual, and the whole future Procedure shall be regulated thereby; and when any Election of a Person to be a Minister shall have been made under the said Regulations, it shall be sufficient that the Deed of Presentation be subscribed by the Chairman of the Meeting at which the Election shall be made, and by any Three Members authorized by the Meeting to subscribe the same along with him; and such Deed of Presentation, when so subscribed, shall be as valid and effectual as if the same had been subscribed by all Persons entitled to vote in such Election.

nicants, and how to be exercised.

XXXII. All Stipends payable under this Act in respect of the Charge becoming vacant, for the Period during which such Charge shall be so vacant, shall be payable to the Trustees for the Ministers Widows Fund for *Scotland* in the same Manner and for the same Purposes as the Stipends of vacant Charges are so payable by Law.

Vacant Stipends to be paid to Ministers Widows Fund.

XXXIII. All Laws, Statutes, and Usages inconsistent with the Provisions of this Act are hereby repealed.

Statutes inconsistent with this repealed.

SCHEDULE (A.)

By virtue of an Act passed in the Twenty-third and Twenty-fourth Year of the Reign of Her Majesty Queen Victoria, intituled [*here insert the Title of this Act*], we the Lord Provost, Magistrates, and Council of the City of Edinburgh, for ourselves, and as representing the Community of the said City, bind and oblige ourselves and our Successors in Office, in Terms of the said Act, to pay to the "Edinburgh Ecclesiastical Commissioners," for the Purposes of the said Act, a perpetual Annuity of Four thousand two hundred Pounds, by equal Portions on the Second Day of February and the Fifteenth Day of May in each Year, commencing the Payment of the First Portion on the Second Day of February One thousand eight hundred and sixty-one: Declaring that the said Annuity and the said Commissioners shall have the full Benefit of all the Provisions of the said Act; and that the said Annuity shall be redeemable only on Payment at the Rate of One hundred Pounds for each Three Pounds Ten Shillings of Annuity.

_____ Lord Provost.

_____ Treasurer.

_____ Clerk.

Engrossed in the Records of the Town Council of Edinburgh of Date _____

_____ City Clerk of Edinburgh.

SCHEDULE (B.)

By virtue of an Act passed in the Twenty-third and Twenty-fourth Year of the Reign of Her Majesty Queen Victoria, intituled [*here insert the Title of this Act*], we, the Lord Provost, Magistrates, and Council of the City of Edinburgh, for ourselves, and as representing the Community of the said City, bind and oblige ourselves and our Successors in Office, in Terms of the said Act, to pay to the Edinburgh Ecclesiastical Commissioners for behoof of the Reverend Doctor John Hunter, One of the Ministers of the Tron Church of Edinburgh, [*or* the Reverend Doctor James McLetchie, One of the Ministers of the High Church of Edinburgh, *or* the Reverend Doctor George Smith, Minister of the Tolbooth Kirk of Edinburgh,] a perpetual Annuity of Six hundred Pounds, by equal Portions on the Second Day of February and the Fifteenth Day of May in each Year, commencing the Payment of the First Portion on the Second Day of February One thousand eight hundred and sixty-one; which Annuity shall be payable aye and until a Vacancy shall occur in the said Church and Parish, but no longer; and declaring that the said Annuity, and the said Commissioners for Behoof aforesaid shall have the full Benefit of all the Provisions of the said Act.

_____ Lord Provost.

_____ Treasurer.

_____ Clerk.

Engrossed in the Records of the Town Council of Edinburgh, of Date _____

_____ City Clerk of Edinburgh.

SCHEDULE (C.)

(1.) Revenues and Properties belonging to the City of Edinburgh (but subject to the Security over the same to the Extent of One thousand Pounds per Annum in favour of the Creditors of the said City created by the Act First and Second Victoria, Chapter Fifty-five); viz.

The Customs and Market Dues of the said City leviable under the Authority of the following Local Acts of Parliament; viz.—Third and Fourth Victoria, Chapter Seventeen; Seventh Victoria, Chapter Seven; Tenth and Eleventh Victoria, Chapter Forty-eight; and the whole Market Places, Buildings, and Properties belonging to the said City, and generally the whole Revenues and Properties which now belong, or which may hereafter belong, to the said City under the Provisions of the said Acts, or any of them.

(2.) Revenues and Properties which now belong, or which may hereafter belong, to the said City under the Provisions of the Act Thirteenth and Fourteenth Victoria, Chapter Seventy.

(3.) Property described in the Statutory Accounts of the said City as belonging to the Common Good, the Rents and Feu Duties of which are set down in the said Accounts for the Year ended on First August One thousand eight hundred and fifty-nine at the Sum of Three hundred and thirty-seven Pounds Thirteen Shillings and Tenpence.

SCHEDULE (D.)

On behalf of the Lord Provost, Magistrates, and Council of the City of Edinburgh, I hereby acknowledge that *A.B.* has this Day made Payment to me, as Treasurer of the said City of Edinburgh, of the Sum of being the Purchase Money of the Assessment

Assessment at the Rate of Threepence in the Pound of the annual Value of his Property [*here describe the Property and mention its Situation*]; and I certify that the said Assessment has been redeemed; and all future Claim for Payment thereof in respect of the said Property is hereby discharged.

C.D., Treasurer.

Edinburgh [*Date*].

[*To be recorded in the Register of Sasines for Edinburgh.*]

CAP. LI.

An Act to provide for an annual Return of Rates, Taxes, Tolls, and Dues levied for local Purposes in *England*. [23d *July* 1860.]

'WHEREAS Rates, Taxes, Tolls, and Dues to a large Amount are levied for Purposes of local Government and Improvements in *England*, and it is proper that Parliament should be informed annually of all Sums so levied, and the Expenditure thereof, but in many Cases no sufficient Provision has been made for that Purpose:' Be it therefore 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, as follows:

Clerks of Bodies empowered to levy Rates, &c., to make annual Returns to Secretary of State.

I. The Clerk to any Corporation, Justices, Commissioners, District or other Board, Vestry, Inspectors, Trustees, or other Body or Persons authorized to levy or to order to be levied, any of the Rates, Taxes, Tolls, or Dues mentioned in the Schedule to this Act, or any other compulsory Rates, Taxes, Tolls, or Dues in *England* (other than such as are levied for the Public Revenue of the United Kingdom), shall make a Return of the Sums levied or received by or in respect of such Rates, Taxes, Tolls, and Dues, and of the Expenditure thereof, to One of Her Majesty's Principal Secretaries of State in the Month of *June* in every Year; the First Return to be made in the Month of *June* One thousand eight hundred and sixty-one.

Returns to be made for the latest Year for which Accounts are made up.

II. Such Returns shall be made for the latest Period of Twelve Months preceding the Month of *June* in each Year for which the Accounts of the Corporation, Justices, Commissioners, Board, Inspectors, Trustees, or other Body or Persons, shall be made up, and shall show the Amounts levied and expended respectively, with such other Particulars and in such Form as shall from Time to Time be ordered by such Secretary of State.

Who are to make Returns in certain Cases.

III. Where no Clerk is appointed or acting, the Treasurer or other Officer keeping the Accounts of the Receipts and Expenditure of the Corporation, Justices, Commissioners, Board, Vestry, Inspectors, Trustees, or other Body or Persons by whom any Rates, Taxes, Tolls, or Dues herein-before mentioned are levied or ordered to be levied shall make the Returns in relation thereto; and where any such Rates, Taxes, Tolls, or Dues are levied and expended or to be accounted for by Churchwardens, Chapelwardens, or any Officers or Persons not authorized to act as a Board, such Returns as herein-before mentioned in respect of such Rates, Taxes, Tolls, or Dues, and the Expenditure thereof, shall be made by such Churchwardens, Chapelwardens, or other Officers or Persons, and they shall be severally liable in respect of any Neglect to make the same.

Penalty for Default.

IV. Any Clerk, Treasurer, Churchwarden, Officer, or other Person required as aforesaid to make such Return who neglects so to do in the Month of *June* in any Year shall be liable to a Penalty not exceeding Twenty Pounds for every such Offence, to be recoverable on summary Conviction thereof before Two Justices.

Saving for Returns already required.

V. Where any annual Return is now by Law required to be made to the Secretary of State, or to any Public Department, under any Act of Parliament, this Act shall not render

necessary