CAP. XLVIII.

An Act to render certain Municipal Corporations rateable to the Relief of the Poor in certain Cases.

[21st *June* 1841.]

'WHEREAS the Municipal Corporations of Cities and Boroughs named in the Schedules (A.) and (B.) annexed to the Act passed in the Sixth Year of the Reign of King *William* the Fourth, to provide for the Regulation of Municipal Corporations in *England* and *Wales*, have been held not to be liable by Law to be rated to the Relief of the Poor in respect of any Lands, Tenements, and Hereditaments being the Properties and in the Occupation of such Municipal Corporations, by reason that the Income arising therefrom is applicable to public Purposes only; and it is expedient that such Municipal Corporations should nevertheless in some Cases be rateable and be rated to the Relief of the Poor in respect of such Property:' 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, That the said Municipal Corporations named in the said Schedules shall, from and after the passing of this Act, be rateable and be rated to the Relief of the Poor in respect of Lands, Tenements, and Hereditaments being the Property and in the Occupation of such Municipal Corporations, as if such Lands, Tenements, and Hereditaments were not Corporate Property, any Law, Usage, or Custom to the contrary notwithstanding: Provided always, that where such Property lies in any Parish which is situate wholly within the Boundaries and Limits of a City or Borough named in the said Schedules, and in which City or Borough the Poor are relieved by one entire Poor Rate, or in which City or Borough the Poor within the Boundaries or Limits thereof as existing for Municipal Purposes at the Time of passing the said Act were then relieved by one entire Poor Rate, the Exemption of such Property from Rateability shall continue as if this Act had not passed.

Certain Municipal Corporations rated to the Poor.

II. And be it enacted, That any of the said Municipal Corporations, being in the Occupation of such Lands, Tenements, and Hereditaments as are herein-before described, shall be deemed and taken to be beneficial Occupiers thereof, for all the Purposes of rating, as if such Occupation was for their own private Advantage, and not for any public Purposes or Purpose, and shall be liable to be rated as such Occupiers by their Corporate Style and Title.

The said Corporations to be deemed beneficial Occupiers.