ANNO PRIMO & SECUNDO

GULIELMI IV. REGIS.

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C A P. LI.

An Act to amend an Act of the Seventh Year of the Reign of His late Majesty King *George* the Fourth, for making Provision for the uniform Valuation of Lands and Tenements in the several Baronies, Parishes, and other Divisions of Counties in *Ireland*, for the Purpose of the more equally levying of the Rates and Charges upon the same. [20th *October* 1831.]

WHEREAS an Act was passed in the Seventh Year of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to make Provision for the uniform Valuation* 7 G. 4. c. 62. *of Lands and Tenements in the several Baronies, Parishes, and other Divisions of Counties in* Ireland, *for the Purpose of the more equally levying of the Rates and Charges upon such Baronies, Parishes, and Divisions respectively,* whereby, after reciting that a general Survey of *Ireland* was then in progress, Provision was made for an uniform Valuation, consequent upon such Survey, of the several Baronies and other Divisions of Land within the several Counties of *Ireland* liable to be separately assessed to raise and pay any Proportion of County Cess Charges and Grand Jury Rates: And whereas it is not expedient or necessary for the Purposes of the said recited Act to include, in the Valuation to be made thereunder, Houses of a perishable Nature and inconsiderable Value, nor such Houses, Buildings,

ings, and Tenements as by Law or Usage may be or ought to be exempted from Assessment for County or Parochial Rates; and it is expedient to amend the said Act in certain other Particulars: Be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That no House for which a greater Sum or Rent by the Year than Three Pounds could not be obtained, or which may not be of a greater annual Value than Three Pounds, shall be included in the Valuation to be made under Authority of the said recited Act of the Seventh Year of the Reign of His late Majesty King *George* the Fourth, any thing in the said Act contained to the contrary notwithstanding.

Houses under the Value of 3*l.* exempted from Valuation.

II. And be it further enacted, That, in making the Valuation by the said recited Act directed and authorized, all Outbuildings, Barns, Stables, Warehouses, Yards, and Offices belonging or contiguous to any House, and occupied therewith by one and the same Person or by the same Persons, or his or their Servants, as one entire Concern or undivided Tenancy or Holding, shall be valued together with such House, and be for the Purposes of the said Act and of this Act deemed and taken to be Parcel thereof.

All Outbuildings and Appurtenances to be valued together with the House to which they belong.

III. And be it further enacted, That no Houses, Lands, or Tenements which by any Law or Usage have been heretofore exempted from Applotment or Assessment for or towards Cesses or Rates imposed by or under Grand Jury Presentment, shall be included in the Valuation by the said recited Act authorized and directed to be made: Provided nevertheless, that the Committee of Appeal and Committee of Revision respectively in each County shall, as hereinafter provided, have Power and Authority to consider and determine the Justice and Propriety of all such Exemptions, and to make Order allowing or disallowing the same accordingly.

Houses, &c. heretofore exempt from Applotment not to be valued.

Committees of Appeal and of Revision to determine Exemptions.

IV. And in order to ascertain the Houses, Lands, and Tenements exempt from Assessment as aforesaid, be it further enacted, That the several High Constables or other Collectors of County Cess in every County shall, with all convenient Speed after the same shall have been demanded of them, make out and deliver to the Commissioner of Valuation for such County a Return of the several Houses, Lands, and Tenements, within their respective Districts of Collection, whereon or in respect whereof no Applotment or Assessment was made of or towards raising the last previous Charge or County Cess applotted and levied within such District; and such Return shall specify the Tenancy and Occupation in which each of such Houses, Lands, or Tenements may be or have been held, and the Use or Purpose to which applied, and the Grounds or Reason for the Exemption thereof from Assessment, and shall describe the Situation thereof as fully and accurately as may be possible; and in case any High Constable or Collector shall neglect to make such Return as aforesaid, or make the same in an improper or insufficient Manner, it shall not be lawful to or for the Grand Jury for which he may act to make any Presentment for Fee or Salary for such High

High Constables, &c. to make Returns to Commissioner of Valuation respecting Exemptions.

Constable or other Collector at the Assizes next ensuing such Neglect or Default.

Appeal may be made against Exemption or Non-exemption, as on any other Ground, and Committees of Appeal and of Revision may amend the Valuation in this as in other respects.

V. Provided always, and be it further enacted, That it shall and may be lawful for any Select Vestry, holden and constituted as by the said recited Act provided, to appeal against any Valuation contained in any Table or List prepared under Authority of such Act, on the Ground of the Exemption or Non-exemption from Valuation of any Houses, Lands, or Tenements, whether situate in the Parish or Townland wherein such Vestry may be holden, or in any other Parish or Townland of the same Barony; and that such Appeal shall be determined upon, and a Memorandum of the Agreement so to appeal made, and like Notice thereof given, as in case of Appeal on any other Ground; and that the Committee of Appeal constituted according to the Provisions of the said Act shall have like Power and Authority to deal therewith, and to send for and examine Witnesses, and administer Oaths or Affirmations, under and subject to the like Pains and Penalties for Perjury committed therein, as in Cases of Appeal on any other Ground whatever; and such Committee shall direct the Amendment of the said Valuation, or confirm the same, as they shall be of opinion that the Houses, Lands, or Tenements in respect whereof such Appeal may have been made may be by Law, or ought to be, exempted from or included in such Valuation; and the Committee of Revision in every County constituted under Authority of the said recited Act shall afterwards and in like Manner have Power and Authority to inquire into and determine the Justice and Propriety of all such Exemptions as aforesaid, and to allow or disallow the same, and to amend, if need be, the Valuation of any Barony accordingly.

After the End of the Assizes next ensuing the Publication of the Valuation all Charges and Rates shall be levied according to the Proportions of that Valuation.

VI. And be it further enacted, That from and after the End of the Assizes next ensuing the Day on which such List and Valuation for any County, as in the said recited Act is specified, and so signed as therein, shall be published in the *Dublin Gazette*, all County Cess Charges whatsoever, and all Grand Jury Rates imposed or to be imposed on any such County by Presentments of the Grand Jury, or to be raised off such County, or any Barony, Parish, or Division thereof, and all Parish Rates imposed or to be imposed or levied or to be levied under the Authority of any Act or Acts of Parliament, shall be assessed and levied off such County, and off every Barony, Parish, Townland, or other Division therein, according to the Proportions specified in such List and Valuation so published, and not otherwise, any Law, Statute, Usage, or Custom, or any former Assessment or Valuation, to the contrary in anywise notwithstanding.

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