chequer at *Westminster*, in such Manner as they shall think necessary, to grant a Credit on the Exchequer Funds in the Bank of *England* unto such Person or Persons as shall be named in the said Warrant, for any Sum or Sums of Money not exceeding in the whole a Sum sufficient to discharge and pay off the Principal Sum or Sums of Money contained in such Exchequer Bills then outstanding, and which may have been made out and issued by virtue of this Act, together with all such Interest as may be due thereupon.

CAP. IV.

An Act to enable the Commissioners of Her Majesty's Treasury to defray One Moiety of the Expense of the annual Revision of the Valuation of Rateable Property in *Ireland* out of the Consolidated Fund. [23d *March* 1860.]

'WHEREAS the Tenement Valuation of Rateable Property in *Ireland*, made and revised in pursuance of the Provisions of an Act passed in the Fifteenth and Sixteenth Years of the Reign of Her Majesty, Chapter Sixty-three, and of an Act passed in the Seventeenth Year of the Reign of Her Majesty, Chapter Eight, is now used as the Basis of public general as well as local Taxation in *Ireland*, and it is expedient to provide that One Moiety of the Expense of the annual Revision of such Valuation shall be defrayed out of the Public Funds, and otherwise to amend the Laws relating thereto:' 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: 15 & 16 Vict. c. 63. 17 & 18 Vict. c. 8.

I. This Act shall commence and take effect from and after the First Day of *April* One thousand eight hundred and sixty. Commencement of Act.

II. From and after the Commencement of this Act it shall be lawful for the Commissioners of Her Majesty's Treasury and they are hereby authorized to order and direct that such Sum or Sums of Money as shall be required for defraying the Costs and Expenses of and incident to the annual Revision of the Tenement Valuation of Rateable Property in *Ireland*, made or to be made under the Provisions of the Acts relating to the Valuation of Rateable Property in *Ireland*, or to be incurred by the Commissioner of Valuation in carrying out the Provisions of this Act, shall be advanced quarterly out of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*. Power to Treasury to advance Money towards the Expense of annual Revision of the Valuation of Rateable Property in Ireland.

III. The Commissioner of Valuation, and all other Persons heretofore appointed or acting under the Provisions of the said recited Acts, or either of them, shall, and they are hereby respectively authorized and required to continue to discharge and execute their several Duties and Offices for the Purpose of carrying the said recited Acts and this Act into execution, without any further or other Appointment thereto, until the Commissioners of Her Majesty's Treasury shall otherwise direct. Commissioner of Valuation, &c. to continue to act.

IV. Upon the Death, Resignation, or Removal of such Commissioner of Valuation, or any other Commissioner of Valuation hereafter to be appointed, it shall be lawful for the Commissioners of Her Majesty's Treasury from Time to Time to nominate and appoint One other fit and proper Person to be Commissioner of Valuation for the several Counties in *Ireland*, who shall hold such Office during the Will and Pleasure of the said Commissioners, and who shall carry into effect the Provisions of the said recited Acts and of this Act, at such Times, and in such Manner, and under such Regulations as such Commissioners of Her Majesty's Treasury shall order or appoint. Power to Treasury to appoint Commissioner of Valuation, &c.

V. It shall be lawful for any such Commissioner of Valuation continued or appointed under this Act, with the Approval of the Commissioners of Her Majesty's Treasury, upon the Death, Resignation, or Removal of any of the other Persons aforesaid continued by this Act, to appoint from Time to Time such Person or Persons as he may deem necessary to assist Commissioner of Valuation to appoint Surveyors, Writing Clerks, &c.

assist him in carrying into effect the Provisions of the said Acts, and from Time to Time to remove any such Person or Persons, and to appoint any other Person or Persons to act in the Place and Stead of the Person or Persons so removed; and such Person or Persons so continued or to be appointed shall be entitled to receive such Salary, with such Allowances for Travelling, Hotel, and other Expenses, not exceeding the Salary and Allowances fixed by the said first-recited Act, as may from Time to Time be fixed by the Commissioners of Her Majesty's Treasury; and on the Discontinuance of his or their Office or Offices, or Removal therefrom, such Person or Persons shall be entitled to such Superannuation, Pension, or Allowance as the Commissioners of Her Majesty's Treasury may determine.

Valuation Lists may be in the Form annexed to this Act.

VI. The Lists of Valuation, and of every Revision thereof, which the said Commissioner of Valuation is by the said Acts, or either of them, required to make out and transmit to the Guardians of any Union, or to the Town Council of any Borough, or to the Treasurer of any County, shall be in the Form specified in the Schedule to this Act annexed, or in such other Form as the Commissioners of Her Majesty's Treasury shall from Time to Time approve of; and such Lists may be wholly or in part in Print or Writing; and no Alteration shall be made in any such List or Lists, or in the Name of any Occupier or Lessor named therein, save by the Commissioner of Valuation, or by some Person duly authorized by him for that Purpose, or by the Order of a Court of General or Quarter Sessions upon Appeal, or other Court of competent Jurisdiction: Provided, that for the Purpose of any Poor Rate, the Guardians of any Union may make such Departure, not affecting Value, from the Particulars contained in the said Lists, as may be necessary, at the Time of making the Rate, to enable them to make a valid Rating under the Laws in force for the Relief of the destitute Poor in *Ireland*, subject to such Appeal as is now by Law provided, and any such Departure shall be forthwith reported by the Guardians to the Commissioner of Valuation.

As to the Valuation of Mills, &c.

VII. In making the Valuation of any Mill or Manufactory, or Building erected or used for any such Purpose, the Commissioner of Valuation shall in each Case value the Water or other Motive Power thereof, but shall not take into account the Value of any Machinery therein, save only such as shall be erected and used for the Production of Motive Power.

Proportion of Expense to be paid by Counties, &c., as provided by 15 & 16 Vict. c. 63.

VIII. One Moiety of the Expenses incurred in defraying the Cost and Expenses aforesaid, and of the total Amount expended in carrying out the Provisions of this Act, except as regards Superannuations, Pensions, or Allowances, shall be repaid to the Commissioners of Her Majesty's Treasury, and shall be levied and raised in like Manner as is provided by the Thirty-ninth Section of the said recited Act of the Fifteenth and Sixteenth Years of Her Majesty, Chapter Sixty-three, for the Payment of the Expenses in that Act mentioned.

Commissioner authorized to supply Copies of Valuations and Maps to Landed Estates Court, and other Courts or Persons, and to charge Fees for same, &c.

Copies of Valuation to be received as Evidence.

IX. The Commissioner of Valuation is hereby authorized to supply Copies and Extracts of the Valuation and all Revisions thereof, and of all Field Books and Documents relating thereto, and Copies from Maps or Plans and Portions thereof in his Custody, to the Landed Estates Court, *Ireland*, and to all other Courts, public Bodies, and Individuals requiring the same, and to charge for the same according to a Scale of Fees to be approved of by the Commissioners of Her Majesty's Treasury, which Fees shall be from Time to Time accounted for and applied in such Manner as the said Commissioners may direct; and every such Copy or Extract, signed by the Commissioner of Valuation, or by such Person as he shall from Time to Time depute for that Purpose, shall be deemed and taken to be a true Copy until the contrary is shown, and shall and may be received and given in Evidence in all Suits and other Proceedings, without Proof or Oath, in like Manner as if the Original was produced and proved.

Power to obtain Decision of Superior Courts on Questions of Law.

X. 'And whereas it is expedient that Provision should be made for obtaining the Decision 'of a Superior Court on any Question of Law which may arise in relation to the Acts 'relating to the Valuation or Revision of Rateable Property in *Ireland*:' Be it enacted, That within Three Months after the Hearing and Decision by any Court of General or Quarter Sessions of any Appeal which may be made under the Provisions of said recited Acts, or any of them, or of this Act against any Valuation or Exemption, the Commissioner of Valuation or any other Party to such Appeal, if dissatisfied with the Decision of such Court, may, by Notice

Notice in Writing, signed by the said Commissioner, or by such other Party, or by the Attorney of such Commissioner or other Party, require the Chairman of such Court of General or Quarter Sessions to state and sign a Case, setting forth the Facts and the Grounds of such Decision, for the Opinion thereon of One of the Superior Courts of Law at *Dublin;* and such Chairman shall state such Case in Writing, and sign the same, and transmit it to the Commissioner of Valuation within Twenty-one Days after the Receipt of such Notice; and such Commissioner shall transmit the same to One of the Superior Courts of Law at *Dublin,* first giving Notice in Writing of such Appeal, with a Copy of the Case so stated and signed, to the other Party to the Proceedings in respect of which the Decision was given, or to the Attorney (if any) who shall have appealed for such Party at such Court of General or Quarter Sessions.

Chairman of Quarter Sessions may state Case for Opinion of Superior Court.

XI. The Superior Court to which a Case is transmitted under this Act shall hear and determine the Question or Questions of Law arising thereon, and shall thereupon reverse, affirm, or amend the Decision in respect of which the Case has been stated, or remit the Matter to the Court of General or Quarter Sessions, with the Decision of such Superior Court thereon, or may make such other Order in relation to the Matter, and as to the Costs thereof, as to such Superior Court may seem fit, and all such Orders shall be final and conclusive on all Parties; and such Superior Court may send back the Case for Amendment, and thereupon the same shall be amended by such Chairman accordingly, and Judgment shall be delivered after it shall have been so amended: Provided always, that the Decision of the Court of General or Quarter Sessions shall be binding and conclusive on all Parties, and shall be acted on, notwithstanding the Pendency of any such Case, until such Decision shall have been reversed or altered by the Decision of such Superior Court.

Power to Superior Court to decide such Questions as may be referred thereto.

Decision of Quarter Sessions to be binding until the Decision of Superior Court.

XII. The Authority and Jurisdiction hereby vested in a Superior Court may (subject to any Rules and Orders of such Court in relation thereto) be exercised by a Judge of such Court sitting in Chamber, as well in Vacation as in Term Time; and no Writ of Certiorari or other Writ shall be required for the Removal from the Court of General or Quarter Sessions of any Appeal, Order, or Decision in relation to which a Case is stated, under this Act or otherwise, for obtaining the Judgment or Decision of the Superior Court on such Case under this Act; and the Judges of such Superior Court, or any Two or more of them, of whom the Chief of such Court shall be One, may, from Time to Time, and as often as they shall see Occasion, make and alter Rules and Orders to regulate the Practice and Proceedings in reference to the Cases herein-before mentioned.

No Writ of Certiorari required.

XIII. From and after the Commencement of this Act, the Provisions contained in the Thirteenth Section of the Act Fifteenth and Sixteenth *Victoria,* Chapter Sixty-three, and all other Acts or Part of Acts in anywise relating to the Valuation or Revision of the Valuation of Rateable Property in *Ireland,* which may be inconsistent with this Act, shall be and the same are hereby repealed.

Provisions of Acts inconsistent with this Act repealed.

XIV. This Act, and the several Acts relating to the Valuation of Rateable Property in *Ireland,* and also an Act passed in the Nineteenth and Twentieth Years of Her Majesty, Chapter Sixty-three, intituled *An Act to amend the Act relating to Grand Juries in* Ireland, shall be construed together, and deemed and taken as One Act.

Acts to be construed together.

XV. It shall be sufficient for all Purposes to cite this Act as "The Annual Revision of Rateable Property (*Ireland*) Amendment Act, 1860."

Short Title.

SCHE-

SCHEDULE referred to in the foregoing Act.

GENERAL VALUATION OF RATEABLE PROPERTY IN IRELAND.

*County of*_____

*Barony of*_____ *Parish of*_____

*Union of*_____ *Electoral Division of*_____

Names.		Description of Tenement.	Area.	Total Annual Valuation.		Total.	Amount of Rate at per £.	Arrears of former Rates (if any).	Total.
Townlands and Occupiers.	Immediate Lessors.			Land.	Buildings.				
KNOCKMAHON. (*Ord. S.* 20.)			A. R. P.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
James Jackson -	In Fee - -	Ho., Offices, & Land.	120 3 20	130 0 0	50 0 0	180 0 0			
William Richards -	James Jackson -	House and Land	50 0 0	20 0 0	5 0 0	25 0 0			
John Acheson -	Same - -	Land - -	40 2 0	30 0 0	—	30 0 0			
Samuel Smith -	John Acheson -	House - -	—	—	1 0 0	1 0 0			
Mining Co. of Ireland (*Robt. Heron, Secretary*).	In Fee - -	Engine House & Offs.	—	—	50 0 0	50 0 0			
		Copper Mine -	—	—	—	2,000 0 0			
Great S. & W. Railway Co. (*William Taylor, Secretary*).	In Fee - -	Railway (200 *lineal Perches*).	3 0 15	—	—	300 0 0			
Magnetic Telegraph Co. (*Thos. H. Sanger, Superintendent*).	In Fee - -	200 *lineal Perches* Telegraph Wire.	—	—	—	10 0 0			
John Smith - -	James Jackson -	Salmon Fishery	—	—	—	100 0 0			
William Jameson -	„	Land - -	92 1 10	90 0 0	—	90 0 0			
James Murphy -	William Jameson	Cottier's House	—	—	0 15 0	0 15 0			
James Murphy -	„	Turbary -	—	—	—	10 0 0			
		Total -	306 3 5	270 0 0	106 15 0	2,796 15 0			

Dated at the Office of the General Valuation of Ireland, Dublin, this Day of 18 .

A. B., Commissioner of Valuation.

CAP. V.

An Act to regulate Probate and Administration with respect to certain *Indian* Government Securities; to repeal certain Stamp Duties; and to extend the Operation of the Act of the Twenty-second and Twenty-third Years of *Victoria*, Chapter Thirty-nine, to *Indian* Bonds. [23d *March* 1860.]

'WHEREAS at various Times the Executive Government of *India* has raised Moneys for the Public Service by the Issue of Government Promissory Notes and by Government Loans severally payable in *India*, and by various public Notifications of the said Government, or Regulations to be made by the Secretary of State in Council, the Owners of such Notes have been or may be allowed the Privilege of having the current Interest thereon made payable in *London* by Drafts payable in *India*, and the Holders or Owners of Shares or Portions of such Loans have been or may be allowed the Privilege of having the same registered and made transferable, and the Interest thereon made payable in *London*: And whereas upon the Death of the Holders of Notes as to which the said

'Privilege