

ANNO TERTIO & QUARTO

VICTORIÆ REGINÆ.

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of the Poor within the ancient and extended Royalty of the said City heretofore in use shall cease and determine, and instead thereof the Monies necessary for that Purpose shall be raised by an Assessment rateably and proportionally upon the Owners and Occupiers of all Dwelling Houses, Shops, Warehouses, Counting-houses, Cellars, Stalls, Stables, Mills, Factories, Mines, Quarries, Lands, Tenements, and other Heritages within the said ancient and extended Royalty, agreeably to the annual Rental or Value of such Dwelling Houses, Shops, Warehouses, Counting-houses, Cellars, Stalls, Stables, Mills, Factories, Mines, Quarries, Lands, Tenements, and other Heritages, any Law, Statute, or Usage to the contrary in anywise notwithstanding; saving and reserving always the Right of levying and collecting the current Assessment for the Maintenance of the Poor within the said City, and any Arrears of any former Assessments which may be due.

Magistrates and Council may appoint Surveyors to value Property.

II. And be it enacted, That in order to enable the said Magistrates and Council to ascertain the Rent or Value at which such Dwelling Houses, Shops, Warehouses, Counting-houses, Cellars, Stalls, Stables, Mills, Factories, Mines, Quarries, Lands, Tenements, and other Heritages are to be assessed, it shall be lawful to them and they are hereby authorized to appoint Surveyors or Assessors, with Power to survey and report upon the yearly Rent or Value of all such Houses and other Subjects aforesaid, and to call upon the Owners or Occupiers thereof to make Returns of such yearly Rent or Value in such Manner as the said Magistrates and Council shall prescribe; or the said Magistrates and Council may require all Surveyors and Assessors, appointed or to be appointed, to make Surveys, Valuations, or Assessments for the Purpose of imposing and collecting the Cess or Land Tax within the said City or Royalty, or, for the Purposes of Police or Statute Labour within the same, to give Inspection of the Surveys, Valuations, or Assessments in their Possession from Time to Time (which such Surveyors and Assessors are hereby authorized and required to do) to the Surveyors or Assessors appointed or to be appointed by the said Magistrates and Council as aforesaid, or to any other Person or Persons duly authorized by them for that Purpose.

Directors of Town's Hospital to make up a periodical Estimate of Expence; and the Magistrates and Council to fix Rate of Assessment.

III. And be it enacted, That the Directors of the Town's Hospital of the said City shall, within Three Months after the passing of this Act, and thereafter annually on the Second *Tuesday* of *August*, make up an Estimate for the Period or Year to which it shall apply of the Expence attending the Maintenance of the Poor within the said ancient and extended Royalty, and of the whole other Expences of carrying this Act into execution, and shall transmit the same in the usual Manner to the Lord Provost or acting Chief Magistrate of the said City, who shall, as soon thereafter as conveniently may be, submit the said Estimate to a Meeting of the Magistrates and Council of the said City; and the said Magistrates and Council shall, after considering the State of the Poor, and the Funds requisite for their Maintenance for the Period to which the said Estimate shall apply, fix and determine the Rate *per* Pound necessary to be imposed on the annual Rental or Value to be ascertained as aforesaid, to defray the Expence attending the Maintenance of the Poor of the said City for the said Period.

Assessment, how to be recovered.

IV. And be it enacted, That the said Assessment shall be payable by and recoverable from the Tenants or Occupiers of the said Dwelling Houses, Shops, Warehouses, Counting-houses, Cellars, Stalls, Stables, Mills,

Mills, Factories, Mines, Quarries, Lands, Tenements, and other Heritages, but the Tenant shall be entitled to retain from the Amount of his or her Rent One Half of the said Assessment, on producing to the Landlord a Receipt for the same, granted by the Collector of the said Assessment, without Prejudice nevertheless to the Recovery, in the Option of the Collector, of the Proportion of such Assessment payable by the Landlord from such Landlord direct.

In default of Payment of Assessment, Magistrates may grant Warrant to distrain.

V. And be it enacted, That if any Person or Persons so rated and assessed, or liable in the said Assessment, shall refuse or neglect to pay the Rates or Assessments charged upon him, her, or them, or for which they are liable, for the Space of Fourteen Days next after such Rates or Assessments shall be due and demanded, and Notice given by general Advertisements in any Two of the *Glasgow* Newspapers, and by Tuck of Drum through the said City, then and in such Case it shall be lawful for the Collector or Collectors of the said Assessment to apply to any of the said Magistrates for a Warrant to any of their Officers to enter his, her, or their House or Houses, and to seize and take possession of his, her, or their Goods and Effects, and which Warrant the said Magistrate is hereby authorized to grant, upon a Certificate signed by the Collector or Collectors of such Demand having been made, of such Notice having been given, and of such Person or Persons being in arrear to the Amount stated in such Certificate; and if such Rates or Assessments shall not be paid within Three Days next after such Seizure, together with the Costs or Charges thereby incurred, then the Collector or Collectors is and are hereby authorized to sell, by public Roup, at the Cross of *Glasgow*, or such other Place as may appear proper, such Part of the said Goods and Effects as shall be sufficient to pay the said Rates or Assessments, with the Costs and Charges attending such Seizure and Sale, returning the Surplus, if any be, to the Owner or Owners; such Costs and Charges to be ascertained by the Magistrate who shall issue the said Warrant.

Exemption.

Saving the Collections at Church Doors.

VI. And be it enacted, That it shall not be lawful to impose any Assessment in respect of Houses, Lands, Tenements, or other Heritages, or any Part thereof, occupied exclusively for Religious Purposes, or as Charitable Institutions, Parish or Charity Schools, or Schools supported by any Religious Institution or Society; and in respect of the Assessment imposed by this Act on the Corporation of the City of *Glasgow*, and on the Merchants and Trades Houses of the said City, as Landlords or Owners of Heritable Property within the said City, the annual Contributions heretofore made towards the Assessment for the Maintenance of the Poor of the said City by the said Parties respectively shall cease and determine: Provided always, that nothing herein contained shall be held to interfere with or affect the Appropriation of the Monies collected at the Church Doors of the said City.

Tenants of Houses under the yearly Rent of Seven Pounds exempted.

VII. Provided always, and be it enacted, That the Tenants of all Dwelling Houses of and under the yearly Rent or Value of Seven Pounds Sterling, shall be exempted from the said Assessment; but the Owners or Proprietors of all such Houses shall be bound to pay their Half of the said Assessment, or if occupying their own Properties the whole Amount thereof; and the said Half of the said Assessment payable by the Landlord in respect of Houses of and under the yearly Rent or Value of Seven Pounds may, when the

same

same are let, be recoverable in the first instance from the Tenant occupying the Premises, and the Tenant shall be entitled to retain the Amount thereof on settling with the Landlord for the Rent payable by him; and it shall be in the Power of the Magistrates of the said City, as heretofore, to receive and consider all Appeals or Representations made to them with regard to the Amount of the Assessment imposed, or the Poverty or Inability of the Parties to pay the same, and to give such Relief in the Premises as to them shall seem just and equitable; and the said Magistrates and Council shall have Power, if they shall think proper, to extend such Exemption to the Tenants of all Dwelling Houses under Ten Pounds of yearly Rent or Value: Provided always, that where a Tenant or Occupier shall occupy or hold in Lease a House and Shop or other Premises exceeding together Seven Pounds or Ten Pounds, as the Case may be, of yearly Rent or Value, he shall not be entitled to the Benefit of such Exemption.

Laws of Settlement not to be affected.

VIII. And be it enacted, That nothing herein contained shall be held to affect the existing Laws applicable to the Settlement of the Poor, or the Nature or Extent of their Right to Relief as Paupers or otherwise.

Rights of Magistrates and Council, and Directors of Hospital reserved.

IX. And be it enacted, That nothing herein contained shall take away or abridge the Rights or Authorities of the Magistrates, or of the Magistrates and Council of the said City, or of the Directors of the Town's Hospital respectively, with regard to the Care, Direction, and Management of the Poor, or the Execution of the Laws applicable to Vagrants or Paupers and impotent or disabled Persons; and the said Magistrates and Council and Directors respectively shall continue, as heretofore, to appoint the necessary Surveyors, Collectors, Clerks, or other Officers, for the Assessment, Collection, Management, and Distribution of the Funds necessary for the Support and Maintenance of the Poor within the said City, in the same Manner as if this Act had not passed.

Who to be deemed Proprietors under this Act.

X. And be it enacted, That all Proprietors having personal or otherwise incomplete or defective Titles, Liferenters, Holders of Heritable Bonds, Bonds of Annuity, or other Heritable Rights affecting any Houses, Buildings, or other Heritages, and also all Trustees and Factors, judicial or voluntary, for or having the Charge of any such Properties, shall respectively, when in the actual Possession or Management of such Properties, by uplifting the Rents thereof or otherwise, be deemed to be the Proprietors or Owners thereof liable in Payment of the Assessment imposed under this Act.

Expence of Act.

XI. And be it enacted, That the Expence of applying for and obtaining the present Act shall be defrayed out of the said ordinary Assessment for the Maintenance of the Poor.

Public Act.

XII. And be it enacted, That this Act shall be deemed and taken to be a Public Act, and shall be judicially taken notice of as such by all Judges, Justices, and others.

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