Votes of those present shall be equal, the Preses of such Meeting shall have a Casting Vote, in addition to his deliberative Vote.

Preses of Meetings.

XXX. In all Meetings of Commissioners of Supply under or with reference to this Act the Convener of the County, or, in the Absence of the Convener, the Person who may be elected by the Commissioners of Supply and Representatives of Burghs present at such Meeting to act as their Preses, shall be the Preses of such Meeting.

Authentication of Documents relating to the Execution of this Act.

XXXI. For the Purposes of this Act, the Signature of the Convener of the County, or of the Preses of any Meeting of Commissioners of Supply of any County, or of the Chairman of any Committee to be appointed for carrying into effect the Purposes of this Act, adhibited to any Writing or Document, shall be equivalent to the Signatures of the whole Commissioners of Supply or of the whole Members of such Committee present at a Meeting thereof respectively; and the Addition to such Signature of the Word "Convener," "Chairman," or "Preses," shall be good *primâ facie* Evidence that such Signature is the Signature of such Convener, Chairman, or Preses, as the Case may be, and that such Writing or Document is genuine and authentic.

Actions by or against Commissioners of Supply, how to be brought, and not to abate.

XXXII. All Actions, Suits, or Proceedings with respect to any Matter or Thing relating to the Execution of this Act, to be brought by or against the Commissioners of Supply of any County, shall be in the Name of the Clerk of Supply, or the Collector to be appointed under the Provisions of this Act, for the Time being, as the Party Pursuer or Defender representing such Commissioners of Supply; and no such Action, Suit, or Proceeding wherein such Commissioners of Supply shall be concerned as Pursuers or Defenders, in the Name of the Clerk of Supply or of such Collector, shall cease or abate by the Death, Resignation, or Removal of any such Clerk of Supply or Collector, or by any Change in such Commissioners of Supply, but the Clerk of Supply or Collector for the Time being shall be deemed to be the Pursuer or Defender, as the Case may be, in every such Action, Suit, or Proceeding.

SCHEDULE referred to in this Act.

Showing the Number of Members to be elected as Representatives of the several Royal and Parliamentary Burghs entitled to elect Representatives under this Act.

Annual Value of Lands and Heritages not less than £	Number of Representatives.
300,000	8
200,000	6
100,000	4
50,000	2
20,000	1

CAP. LXXX.

An Act to regulate the Levying and Collection of the Inventory Duty payable upon Heritable Securities and other Property in *Scotland*.

[6th *August* 1860.]

23 & 24 Vict. c. 15.

'WHEREAS by an Act passed in the present Session of Parliament, Chapter Fifteen, it was enacted, that Money secured on Heritable Property in *Scotland*, and Money secured by *Scotch* Bonds in favour of Heirs and Assignees, excluding Executors, should for the Purposes of the Act be held and interpreted to be Moveable Property, and should be

'be included in any Inventory to be exhibited and recorded in any Commissary Court in *Scot-*
'*land* of the Estate and Effects of any Person deceased entitled thereto, and in *England* and
'*Ireland* respectively should be deemed to be Estate and Effects for or in respect whereof
'any Probate of Will or Letters of Administration should be granted; and that every
'such Inventory, Probate, and Letters of Administration should be chargeable with Stamp
'Duty in respect of such Moveable Property; and that such Property and the Value
'thereof should be included in any Affidavit as therein mentioned, made on applying for
'Probate or Letters of Administration in respect thereof, in *England* or *Ireland;* and it is
'expedient that the levying and collecting of the said Duty should be regulated as herein-
'after mentioned:' 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:

Money secured on Heritable Property in Scotland and Scottish Bonds, excluding Executors, to be liable to Inventory Duty.

I. All Money secured on Heritable Property in *Scotland*, and all Money secured by *Scottish* Bonds and other Instruments, excluding Executors, and all Money secured by *Scottish* Bonds and other Instruments, the Rights to which shall be taken excluding Executors, constituting the Succession or Part of the Succession of any Person who shall have died on or after the Third Day of *April* in the Year One thousand eight hundred and sixty, shall be liable to Inventory Duty under the said recited Act.

Duty, and Interest thereon, shall be a Debt to Her Majesty, to be payable by Person who shall take Money secured.

II. The said Duty, with Interest thereon at the Rate of Five *per Centum per Annum*, from the Expiry of the Period of Six Months after the Death of such deceased Person, shall be a Debt to Her Majesty, and shall be payable by any and every Person who shall take any Money secured as aforesaid, constituting the Succession or Part of the Succession of any Person deceased, and that whether he shall take the same as having a beneficial Interest therein, or as Trustee, or in any other Capacity, and whether he shall have an absolute Right, or only a Liferent or Life Interest, or other limited Right or Interest therein, and whether he shall take the same by Mortis causa Conveyance, or by special Destination, or by Inheritance.

Stamped Special Inventory to be lodged on Oath with the Solicitor of Inland Revenue at Edinburgh.

III. The Person or Persons so taking such Money as aforesaid shall, within Six Months next after taking the same or any Part thereof, or any Interest due thereon, lodge with the Solicitor of Inland Revenue at *Edinburgh* a full and true Inventory upon Oath or solemn Affirmation, to be called a "Special Inventory," in the Form of the Schedule annexed hereto, of all Money secured as aforesaid, constituting the Succession or Part of the Succession of such deceased Person, such Special Inventory having thereon a Stamp denoting the Duty payable on the Value of such Money secured as aforesaid, contained in such Inventory, being the same Rate and Amount of Duty, whether testate or intestate, as the Case may be, which would have been payable as Inventory Duty on Moveable or Personal Estate of the same Value; and the Oath or Affirmation to the said Special Inventory may be taken before any Magistrate or Justice of the Peace within the United Kingdom or the Colonies, or any *British* Consul; provided that in all Cases the Duty, together with the Interest and necessary Expenses, upon any Money contained in such Inventory, by whomsoever the same may have been originally paid, shall, in the Absence of any special Agreement or Provision or valid Testamentary Direction to the contrary, be ultimately borne by the Person or Persons beneficially interested in such Money, and if there shall be more than One Person so interested the Duty shall be borne by them proportionally according to their several and beneficial Interests in the Money on which the Duty has been so paid.

Money so secured may be added to Inventory of Personal or Moveable Estate.

As to Return of Duty on the Ground of Debts.

IV. It shall be lawful for the Executor or Executors of the Deceased to add the Amount of Money so secured, and the Value thereof, including the Proceeds accrued thereon, as herein-after mentioned, to the Inventory in *Scotland* of the Deceased's Moveable or Personal Estate, and to pay the Stamp Duty on the aggregate Amount, in which Case no Special Inventory or separate Stamp Duty shall be required from the Person or Persons beneficially entitled to the Money so secured; provided that in this Case the Executor or Executors of the Deceased shall make Oath (or, if so privileged, solemn Affirmation,) of the true Amount and Value of the said Money and Proceeds; and the contingent Provision for Return of Duty, herein-after provided for, in regard to the Debts of the Deceased, shall in such Case be

Duty paid on the aggregate Amount to be ultimately borne by the Parties according to their beneficial Interest.

be applicable *mutatis mutandis;* and farther, in this Case, the Inventory Duty so paid on the aggregate Amount of the Deceased's Moveable or Personal Estate, and of the said Money and Proceeds, shall, in the Absence of any special Agreement or Provision or valid Testamentary Direction to the contrary, be ultimately borne by the Persons beneficially interested proportionally according to their several and beneficial Interests in the aggregate Amount on which the Stamp Duty shall have been so paid, and with Right of Relief accordingly.

Property for Payment of Inventory Duty shall be valued at the Date of the Affidavit to the Inventory.

V. The Special Inventory provided by this Act, and the Inventory of the Personal Estate of a Deceased, containing also the Property on which Duty is imposed by the recited Act and this Act, shall be stamped with Duty according to the Value of the Property contained therein at the Time they shall be respectively sworn to, including the Proceeds accrued thereon down to that Time, and the Duty or deficient Duty according to such Value and Proceeds and Interest thereon, at the Rate of Five *per Centum per Annum*, shall be a Debt due to Her Majesty by the Person making Oath to said Inventories; and it is hereby provided, that the Inventory and additional Inventory of any Person deceased required to be exhibited and recorded in the proper Commissary Court in *Scotland* shall be stamped with Duty according to the Value of the Property contained therein at the Time they shall be respectively sworn to, including the Proceeds accrued thereon down to that Time; and the Duty or deficient Duty according to such Value and Proceeds, and Interest thereon at the Rate of Five *per Centum per Annum*, shall be a Debt to Her Majesty by the Person making Oath to said Inventory and additional Inventory, and his Heirs and Successors; and if such Inventory and additional Inventory shall not be exhibited and recorded, the Inventory Duty on all the Personal or Moveable Estate and Effects of the Deceased, and Interest thereon at the Rate of Five *per Centum per Annum* from the Expiry of the Period of Six Months after the Death of such deceased Person, shall be payable and shall be a Debt to Her Majesty by the Person who shall intromit with or enter upon the Possession and Management of such Personal or Moveable Estate and Effects, or any Part thereof, and his Heirs and Successors.

Power to grant a Return of Duty under Circumstances herein stated.

VI. The Commissioners of Inland Revenue shall grant a Return of the said Duty, corresponding to a rateable Apportionment of the Amount by which the Debts (in respect of which a Claim for Return of Inventory Duty may be competent) shall be proved to the Satisfaction of the said Commissioners to exceed the Personal Estate of the Deceased, between the Amount of the Money contained in the said Special Inventory and all the other Heritable Property of the Deceased; provided such Return shall be claimed within Three Years from the Date of lodging the Special Inventory.

Intromitters, &c. to be held to have taken Money so secured.

VII. Every Person shall for the Purposes of this Act be held to have taken Money secured as aforesaid who shall have received or intromitted with such Money or any Part thereof, or any Interest due thereon, or who shall have made up a Title thereto.

Money secured on Land by absolute Conveyance, and Adjudication, and otherwise, to fall under the Provisions of the Act.

VIII. Money secured upon Heritable Property by Conveyance *ex facie* absolute, and Money secured by Adjudication when the Right of Reversion has not expired, and all Money secured in any other Way upon Heritable Property, shall be subject to the Provisions of the recited Act and this Act: Provided always, that nothing therein and herein contained shall be held to apply to Feu Duties or to other permanent periodical Payments which are made a Real Burden upon Land, where Payment of a Capital Sum of Money is not thereby secured.

Recited Act repealed to a certain Extent.

IX. The said recited Act is hereby repealed, in so far as it provides that in *England* and *Ireland* the said Money shall be deemed Estate and Effects for and in respect of which Probate and Letters of Administration shall be granted, and shall be included in the Affidavit made on applying for Probate or Letters of Administration in *England* and *Ireland*.

SCHE-

SCHEDULE.

SPECIAL INVENTORY of the Money secured on Heritable Property in Scotland, and Money secured by Scotch Bonds, &c., excluding Executors, belonging to [*Name and Description of Deceased*], who died at on the Day of 18 for Payment of the Duty imposed by the Act 23 & 24 Victoria, Cap. 80.

	£	s.	d.
I. Bond and Disposition in Security dated granted by in favour of the Deceased, over Lands in the County of [*Fife*] [*or* Houses in the City of (*Edinburgh*), *&c. If Deceased acquired Right by Assignation, &c. describe Title.*]			
II. Interest thereof from the Day of to the Day of			
III. Bond dated , granted by in favour of the Deceased, excluding Executors [*if the Deceased's Right is by Assignation, &c., describe Right*].			
IV. Interest thereon as above - - - - - -			

AT the Day of One thousand eight hundred and , in Presence of Esquire, One of the Magistrates for the City of [*Edinburgh*] [*or* Justice of the Peace, *or* British Consul],

Appeared , who, being solemnly sworn and examined, depones, that [*Name and Description of Deceased*] died at on the Day of ; that the Deponent has Right to the above Subjects [*or* Part of the above Subjects, *or* to the Liferent of the above Subjects, *&c.*] as Heir of the Deceased [*or* as Legatee, *or* as One of the Trustees of the Deceased, *&c.*]; that the Deponent knows of no Settlement or other Writing left by the Deceased relative to the Disposal of his Personal Estate or Effects, or any Part thereof [*or* that the Deponent does not now of any Settlement or Writing relative to the Disposal of the Deceased's Personal Estate or Effects, or any Part thereof, other than a general Disposition and Deed of Settlement dated the Day of registered in the Books of Council and Session on the Day of]; that the foregoing Inventory, each Page of which is signed by the Deponent as relative hereto, is a full and complete Special Inventory of all the Money or Property belonging to the Deceased, and Proceeds thereof, liable to the Duty imposed by the Acts 23 Vict. Cap. 15. and 23 & 24 Vict. Cap. 80. [*this Act*], in so far as the same has come to the Deponent's Knowledge; and that the said Property is of the Value of Pounds and under the Value of Pounds. All which is Truth, as the Deponent shall answer to God.

CAP. LXXXI.

An Act to continue Appointments under the Act for consolidating the Copyhold and Inclosure Commissions, and for completing Proceedings under the Tithe Commutation Acts. [6th *August* 1860.]

'WHEREAS under an Act of the Session holden in the Fourteenth and Fifteenth Years of Her Majesty (Chapter Fifty-three), "to consolidate and continue the "Copyhold and Inclosure Commissions, and to provide for the Completion of Proceedings "under 14 & 15 Vict. c. 53.