


ANNO PRIMO & SECUNDO

# GULIELMI IV. REGIS.

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## CAP. XXI.

**An Act to explain and amend Two Acts of the Thirty-fourth and Thirty-eighth Years of His Majesty King *George* the Third, so far as the same relate to Double Assessments of the Land Tax.** [22d *September* 1831.]

WHEREAS by an Act passed in the Fourth Year of the Reign of Their late Majesties King *William* and Queen *Mary*, intituled *An Act for granting to Their Majesties an Aid of Four Shillings in the Pound, for One Year, for carrying on a vigorous War with* France, all the Manors, Messuages, Lands, Tenements, and Hereditaments of Their said Majesties Subjects were charged with and directed to be assessed by a Pound Rate of Four Shillings in the Pound for every Twenty Shillings of the then full yearly Value thereof; and the Manors, Messuages, Lands, Tenements, and Hereditaments of every Papist or reputed Papist, being of the Age of Sixteen Years or upwards, who had not then taken, or who within a limited Time should neglect to take, certain Oaths therein mentioned, were charged with and to be assessed in Double the said Pound Rate, that is to say, with a Pound Rate of Eight Shillings in the Pound for every Twenty Shillings of the then yearly Value thereof; all which Assessments were to be made and raised 4 W.&M.c.1.

by the several Commissioners executing the said Act in the respective Hundreds or Divisions as in the said Act mentioned: And whereas by certain Acts passed in each and every succeeding Year in the respective Reigns of Their late Majesties King *William* and Queen *Mary*, Queen *Anne*, King *George* the First, King *George* the Second, and until the Thirty-third Year of the Reign of His late Majesty King *George* the Third, the said Rates, according to the Proportions to be raised in each County, City, Borough, Town, and Place in the said Act specified, were severally directed to be assessed and collected in the Manner directed by the said Act of King *William* and Queen *Mary*: And whereas by an Act passed in the First Year of the Reign of His late Majesty King *George* the
1 G. 1. c. 55. First, intituled *An Act to oblige Papists to register their Names and Real Estates*, which Act remained in force until the Thirty-first Year of the Reign of His late Majesty King *George* the Third, every Person or Persons who should profess the Popish Religion, and who should not before the Time therein specified take the Oaths mentioned or referred to in and by the said Act of the Fourth Year of Their said late Majesties King *William* and Queen *Mary*, were directed, under pain of forfeiting his, her, or their Estates, to register with the Clerk of the Peace for the County, Riding, or Division where such Estates should be situated his, her, or their Name or Names, and all such Lands, Tenements, and Hereditaments whereof he or she or they, or any Trustee or Trustees for him, her, or them, or his, her, or their Benefit or Advantage, should be in Possession or in the Receipt or Perception of the Rents or Profits, and to express in such Register in what Parish, Township, or Place such Lands, Tenements, and Hereditaments did lie or arise, and who for the Time being was or were the Possessors thereof, and the yearly Rent reserved to him or them for the same: And whereas by several Acts passed subsequent to the said Act of the Fourth Year of the Reign of Their said Majesties King *William* and Queen *Mary*, for granting an Aid by a Land Tax to be raised in *Great Britain*, it was declared, amongst other Things, that since the making of the Assessments by virtue of the said last-mentioned Act several of the said Papists and other Persons which were so doubly taxed had taken the said Oaths, or their Lands had come to Protestants, whereby it was intended that their Estates should by such several Acts be charged only to such an equal Pound Rate as was to be borne by their Protestant Neighbours, and for that Purpose Provision was made by the said Acts for relieving such Lands from the Double Rate, and distributing the same by an equal Pound Rate over all Lands assessable in the same Parish, Township, or Place, towards raising the Proportion of Land Tax thereon charged, with a Power for Relief, in case such Proportion should thereby exceed the Land Tax of Four Shillings in the Pound on the full and improved yearly Values, by Application to the Court of Exchequer to discharge the Excess from the Assessments and Duplicates, in exoneration of the Parish, Township, or Place: And whereas by an Act passed in the Thirty-fourth Year of the Reign of His
34 G. 3. c. 8. late Majesty King *George* the Third, intituled *An Act for granting an Aid to His Majesty, by a Land Tax to be raised in* Great

Britain, *for the Service of the Year One thousand seven hundred and ninety-four*, it was declared, amongst other Things, that towards the Assessments which were made by virtue of the said Act of the Fourth Year of the Reign of Their said Majesties King *William* and Queen *Mary*, the several Lands, Tenements, Rents, or other Hereditaments of Persons refusing or neglecting to take the Oaths therein contained were assessed to pay Double the Rates therein expressed; and that it was not by the reciting Act intended to assess or impose any such Double Rates upon any Person or Persons whomsoever; and that the Estates of Persons formerly doubly taxed were thereby made liable to single Assessment only; with a Provision for distributing the Double Tax over the Parish, Township, or Place; and provided the Pound Rate should thereby exceed Four Shillings in the Pound, a Power of Relief, by Application to the Court of Exchequer to discharge the Excess from the Assessments and Duplicates in manner aforesaid; and similar Provisions were contained in certain Acts passed in the Thirty-fifth, Thirty-sixth, Thirty-seventh, and Thirty-eighth Years of the Reign of His late Majesty King *George* the Third, but limiting the Periods for Application to the Court of Exchequer to the Twenty-ninth Day of *September* yearly: And whereas by an Act passed subsequently, in the said Thirty-eighth Year of the Reign of His late Majesty King *George* the Third, the Proportions and Sums directed to be raised for Land Tax by the said previous Act of the same Year were made perpetual, subject to Redemption and Purchase; and large Proportions of the Land Tax have been redeemed or purchased under the Provisions of the Acts in force in that Behalf: And whereas some of His Majesty's Subjects, as well as such Persons to whom the Estates of Persons doubly rated or assessed have come or descended, as also such Persons neglecting or refusing to take the Oaths mentioned or referred to in the Act of the Fourth Year of the Reign of Their said Majesties King *William* and Queen *Mary*, may not have obtained the Relief intended by the said Acts of His late Majesty King *George* the Third, but may have continued to be charged, in respect of their Lands, Tenements, Rents, and Hereditaments, with Double the said Rates or Assessments imposed by the said Act of Their said Majesties King *William* and Queen *Mary*, and borne and paid by their Protestant Neighbours in respect of their Lands, Tenements, Rents, and Hereditaments: And whereas by reason of the Provisions of the said Acts for making the Land Tax perpetual, subject to annual Assessment in respect to the Proportions unredeemed, Doubts have arisen whether the Power of Relief granted by the said Acts, in and prior to the said Year One thousand seven hundred and ninety-eight, by Application to the Court of Exchequer, are now in force, and Difficulties have also arisen in regard to the Manner and Form of obtaining Relief from Double Land Tax, by reason of the great Variation and Increase in the annual Value of Lands, and of the Proportions of Land Tax which have been redeemed or exonerated from Assessment; and it is expedient that such Doubts should be removed, and that the Mode of affording Relief should be more clearly defined; 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,

38 G. 3. c. 5.

Where Lands are charged with a double Rate the Commissioners of the Land Tax shall, upon Complaint, examine into the Matter, and, if satisfied of the Truth thereof, certify the same to the Treasury.

Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act, in all Cases of Assessment for any Year commencing, where any Manors, Lands, Tenements, Rents, Hereditaments, or Estates which shall have a Proportion to raise by virtue of the said last-recited Act of the Thirty-eighth Year of the Reign of His said Majesty King *George* the Third shall be charged with a Double Rate, by the Valuation and Assessment of the same Manors, Lands, Tenements, Rents, Hereditaments, or Estates for the former Aid of Four Shillings in the Pound which was made in pursuance of the said Act of the Fourth Year of the Reign of Their said late Majesties King *William* and Queen *Mary*, and in all Cases where such Double Tax shall have been so charged on any Estates, and such Estates have not under the Provisions of the said Acts been made liable to a single Assessment only, it shall be lawful for the Commissioners of the Land Tax for the respective Counties, Districts, or Divisions, where any such Manors, Lands, Tenements, Rents, Hereditaments, or Estates are situate, upon Complaint thereof before them being first made by or on behalf of the Owner or Occupier of such Manors, Lands, Tenements, Rents, Hereditaments, or Estates as aforesaid, to examine into the Matter of such Complaint, and to satisfy themselves of the Truth thereof, and if they think necessary, to require Proof thereof by the Oaths of Two credible Witnesses, or by a Certificate or Office Copy from the Clerk of the Peace of the County wherein such Manors, Lands, Tenements, Rents, Hereditaments, or Estates are situate, of the Registry of such Manors, Lands, Tenements, Rents, Hereditaments, or Estates, made pursuant to the before-recited Act of the First Year of the Reign of His said Majesty King *George* the First, and by the Production of the Assessments that the said Manors, Lands, Tenements, Rents, Hereditaments, or Estates are charged with or assessed to the same Sums as they were charged with or assessed to previous to or in the said Thirty-first Year of the Reign of His late Majesty King *George* the Third; and if the said Commissioners shall be satisfied of the Truth thereof, they the said Commissioners, or any Two or more of them, are hereby required and empowered to certify, in Writing under their Hands, to the Lords Commissioners of His Majesty's Treasury for the Time being, the Names of such Owner or Occupier, and the Amount of the Overcharge on such Owner or Occupier; and the Certificate of the said Commissioners, attested by their Clerk, shall be transmitted to the Commissioners for the Affairs of Taxes, and shall be in the following Form:

Form of Certificate.

'WE, the undersigned, being the Commissioners of Land Tax
'for the of in the Hundred of
'in the County of do hereby certify,
'That we have heard the Complaint of touching
'the Assessment of the Complainant's Estate to Double Land Tax
'in the said , and that the said Assessment, a true
'Copy whereof is hereunto annexed, doth exceed by the Sum of
' the just Proportion which would have been
'charged on the said Estate in case the said Estate had not been

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'the Property of a Person who refused to take the Oaths required 'by an Act passed in the Fourth Year of the Reign of Their Majesties 'King *William* and Queen *Mary*, intituled *An Act for granting to 'Their Majesties an Aid of Four Shillings in the Pound, for One Year, 'for carrying on a vigorous War with* France. [*Here add a true 'Copy of the Assessment.*]'

The Treasury, upon being satisfied of the Accuracy of the Certificate, may order the Commissioners of the District to discharge such Double Land Tax.

And the said Lords Commissioners of the Treasury, or the Commissioners for the Affairs of Taxes under their Authority, are hereby empowered to inquire and inform themselves of the Truth of the said Certificate; and in all Cases where they shall be satisfied thereof, the said Commissioners of the Treasury, or with their Consent the Commissioners for the Affairs of Taxes, or any Two or more of them, are hereby required and authorized, by Warrant under the Hands of any Two of the last-mentioned Commissioners, to empower the Commissioners of the District to which such Certificate shall relate to discharge or cause to be discharged such Sum or Sums of Money so certified as aforesaid, or such Part thereof as shall appear to be Double Land Tax, from all future Assessments; and the said Sum or Sums of Money shall and may be then discharged upon the Duplicates to be returned for the said County, District, or Division respectively, and shall be allowed upon the Accounts of the Receivers General for the same; and the Inhabitants of such County, District, or Division shall stand acquitted, as against His Majesty, His Heirs and Successors for ever, touching the Charge of Payment of such Sum or Sums of Money so discharged by this Act in manner aforesaid: Provided always, and nothing herein contained shall extend the Relief hereby granted in respect of Double Land Tax now charged on any Manors, Messuages, Lands, Tenements, or Hereditaments purchased by any Person or Persons for a valuable Consideration, subject to such Double Land Tax as a Charge and Incumbrance on such Estate or any Part thereof, nor shall any Person or Persons claiming under such a Purchase Title be entitled so to claim the Benefit of this Act; and no Discharge of the Double Land Tax from any Assessment for any current Year shall be granted, unless such Certificate as aforesaid shall be transmitted to the Commissioners for the Affairs of Taxes on or before the Tenth Day of *October* in such Year.

Proviso as to Lands purchased subject to such Double Tax.

Appeal.

II. Provided nevertheless, and be it further enacted, That if the said Commissioners of Land Tax, or any Two or more of them, shall refuse to hear such Complaint, or having heard it shall decide against the fair and reasonable Construction of the Evidence produced in support thereof, or if the Party making Application for Relief under any Certificate as aforesaid shall be dissatisfied with the Decision of the said Lords Commissioners of the Treasury, that then and in either of such Cases it shall be lawful for the Party or Parties aggrieved to appeal to His Majesty's Court of Exchequer touching the Matter of such Grievance, having first given Ten Days Notice at least of his, her, or their Intention so to do, to the said Commissioners of the District to which such Certificate shall relate, or to the Commissioners for the Affairs of Taxes, or their Solicitor,

in any Case where the intended Application to the Court shall relate to the Determination of the said Lords Commissioners of the Treasury.

The Single Rate in Cases of Relief from Double Tax shall be subject to Variation by equal Pound Rate.

III. And be it further enacted, That nothing herein contained shall be construed to make permanent or perpetual the Single Land Tax remaining on any Lands or Hereditaments to be discharged from Double Land Tax under the Provisions of this Act; but that every such Single Tax shall remain subject to Variation by equal Pound Rate, with the rest of the Lands in each Parish, Township, or Place in which the same shall be situate, for raising the Proportions of Land Tax charged thereon by the Rules, Provisions, and Directions of the several Acts in force for assessing and raising the Land Tax.

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