

ANNO QUINQUAGESIMO

GEORGII III. REGIS.

CAP. LVIII.

An Act to amend several Acts for the Redemption and Sale of the Land Tax. [9th *June* 1810.]

WHEREAS by an Act passed in the Forty-sixth Year of the Reign of His present Majesty, intituled, *An Act to amend an Act passed in the Forty-second Year of his present Majesty for consolidating the several Acts passed for the Redemption and Sale of the Land Tax, and to make further Provision for exonerating small Livings and charitable Institutions from the Land Tax*, the Commissioners appointed or to be appointed by Letters Patent under the Great Seal of *Great Britain*, for the Purpose of regulating, directing, approving, and confirming Sales for the Redemption of the Land Tax were authorized at any Time within the Space of Two Years after the passing of the said Act to direct the Exoneration and Discharge of the Land Tax charged upon the Messuages, Lands, Tenements, and other Hereditaments belonging to any Livings or other Ecclesiastical Benefices or charitable Institutions under the Restrictions and Regulations therein contained: And whereas by an Act passed in the Forty-ninth Year of the Reign of His present Majesty for amending the said last mentioned Act, and for making further Provision for exonerating Small Livings and charitable Institutions from the Land Tax, it was enacted that it should and might be lawful for the said Commissioners at any Time within the Space of Eighteen Calendar Months, after the passing the said Act, to direct the Exoneration and Discharge of the Land Tax charged upon such Messuages, Lands, Tenements, or other Hereditaments, in the Manner and under the Directions and Restrictions in the said Act mentioned or referred to: And whereas it is expedient to extend the Term limited by the said last mentioned Act for carrying the Purposes thereof into Execution, 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 46G.3.c.133.

Commiſſioners may direct, within One Year the Exoneration of the Land Tax charged on Lands, &c. belonging to Eccleſiaſtical Benefices, &c.

by the Authority of the ſame, That it ſhall and may be lawful for the ſaid Commiſſioners, at any Time within the Space of One Year from the paſſing of this Act, to direct the Exoneration and Diſcharge of the Land Tax charged upon ſuch Meſſuages, Lands, Tenements, or other Hereditaments as aforeſaid, in ſuch Manner and under ſuch Directions and Reſtrictions as in the ſaid Act of the Forty-ninth Year of His preſent Majeſty are expreſſed or referred to in ſuch and the ſame Manner as if ſuch Commiſſioners had been authorized by the ſaid laſt-mentioned Act to direct the Exoneration and Diſcharge of ſuch Land Tax, at any Time within the Space of Two Years from the paſſing thereof; provided that all ſuch Memorials and Certificates as by the ſaid Act are required to be tranſmitted to the ſaid Commiſſioners, ſhall be tranſmitted within Twelve Calendar Months from the paſſing of this Act.

II. And whereas by an Act paſſed in the Forty-ſecond Year of the Reign of His preſent Majeſty, intituled, *An Act for conſolidating the Proviſions of the ſeveral Acts paſſed for the Redemption and Sale of the Land Tax into One Act, and for making further Proviſion for the Redemption and Sale thereof, and for removing Doubts reſpecting the Right of Perſons claiming to vote at Elections for Knights of the Shire and other Members to ſerve in Parliament in reſpect of Meſſuages, Lands, or Tenements, the Land Tax upon which ſhall have been redeemed or purchaſed*, all Corporations Aggregate are enabled by the Sale of Lands, or by the Grant of Rent Charges, to provide for the Redemption of the Land Tax charged on the Glebe Lands, Tithes, and other Profits of any Living or Livings in the Patronage of ſuch Corporations Aggregate reſpectively, in Caſes where ſuch Land Tax ſhall have been or ſhall be redeemed by or on Behalf of ſuch Corporations Aggregate; and it is expedient that ſimilar Powers ſhould be given to Corporations Sole and to Companies, be it therefore further enacted, That where the Land Tax charged upon the Glebe Lands, Tithes, or other Profits of any Living or Livings in the Patronage of any Archbiſhop, Biſhop, or other Corporation Sole, or any Company or Companies, ſhall have been or ſhall be redeemed by or on the Behalf of any ſuch Bodies Politic or Corporate, or Companies, by virtue of any of the Proviſions of the ſaid recited Acts or of this Act, it ſhall be lawful for any ſuch Archbiſhop, Biſhop, or Bodies Politic or Corporate, whether Sole or Aggregate or Companies, to provide for ſuch Redemption by Sale of any Lands, Tenements, or Hereditaments belonging to ſuch Archbiſhop, Biſhop, or Bodies Politic or Corporate, whether Sole or Aggregate, or Companies reſpectively, or by the Grant of any Rent Charge which they could or might reſpectively lawfully make for the Redemption of any Land Tax charged on the Lands belonging to ſuch Archbiſhop, Biſhop, or Bodies Politic or Corporate, whether Sole or Aggregate or Companies, and the Land Tax ſo redeemed ſhall be forthwith extinguiſhed; but every ſuch Archbiſhop, Biſhop, or Body Politic or Corporate, whether Sole or Aggregate or Company, ſhall nevertheleſs be entitled to an annual Rent Charge, iſſuing out of ſuch Living equivalent to the Amount of the Land Tax redeemed, unleſs it ſhall be declared in Writing under the Seal or Common Seal of the Archbiſhop, Biſhop, Body or Bodies Politic or Corporate, whether Sole or Aggregate or Companies, having ſuch Right of Patronage or Nomination at the Time of preſenting or nominating any Clerk or Clerks to ſuch Living or Livings that ſuch Rent Charge ſhall be ſuſpended during his or their Incumbency or reſpective Incumbencies, which Declaration

42 G. 3. c. 116.

Proviſion may be made for ſuch Redemption of the Land Tax by Sale of Part of ſuch Lands, &c.

Rent Charge to be paid equivalent to Land Tax redeemed, provided it be not declared to be ſuſpended during the Incumbency.

ration the Archbiſhop, Biſhop, Body or Bodies Politic or Corporate, whether Sole or Aggregate, or Companies entitled to nominate to ſuch Living or Livings ſhall from Time to Time be competent to make: Provided always, that ſuch Suſpenſion ſhall be without Prejudice to the Right of the ſaid Archbiſhop, Biſhop, Body or Bodies Politic or Corporate or Companies reſpectively, to recover ſuch Rent Charge after the next or any future Avoidance: Provided alſo, that any Declaration made by any ſuch Archbiſhop, Biſhop, Bodies Politic or Corporate, whether Sole or Aggregate or Companies, at the Time of redeeming the ſaid Land Tax, ſhall be as available during the Incumbency of the then Rector, Vicar, or Curate, as if it had been made at the Time of his being preferred to ſuch Living.

Deeds required to be enrolled, ſhall be regiſtered within a Year.

III. And whereas it is expedient to make Proviſions for the Enrolment or Regiſtry of Deeds which have not been duly enrolled or regiſtered purſuant to the Directions of the ſaid recited Acts of the Forty-ſecond and Forty-ſixth Years of His preſent Majeſty, and of the ſeveral other Acts paſſed relating to the Redemption of Land Tax, be it therefore enacted, That all Deeds required by the ſaid recited Act or any other Acts relating to the Redemption of Land Tax, to be enrolled or regiſtered, ſhall be valid and effectual, although the ſame ſhall not have been or ſhall not be enrolled or regiſtered within the Periods preſcribed by the ſaid Acts reſpectively; provided the ſame ſhall have been enrolled or regiſtered before the paſſing of this Act, or ſhall be enrolled or regiſtered within Twelve Calendar Months after the paſſing thereof.

When there are no Funds in the Hands of the Collectors of the Land Tax to pay Rewards for taking Deſerters, the Collectors of Aſſeſſed Taxes ſhall pay them.

IV. And whereas in ſeveral Pariſhes or Places in *Great Britain* the Whole of the Land Tax charged thereon has been or may be exonerated by Redemption or Purchaſe, by Reaſon whereof there may not be any Funds in the Hands of the Collectors of the Land Tax to pay Rewards for apprehending Deſerters which by Law are made payable out of the Land Tax in the Hands of ſuch Collectors; for Remedy whereof be it therefore enacted, That from and after the paſſing of this Act in every Pariſh or Place in *Great Britain*, where the Whole of the Land Tax has been or ſhall be redeemed, it ſhall be lawful for the Collectors of the Duties of Aſſeſſed Taxes, and they are hereby required, upon any Order, to pay Rewards for apprehending Deſerters, to pay the ſame out of any Monies in their Hands ariſing from any of the Duties of Aſſeſſed Taxes, in ſuch Manner and under ſuch Reſtrictions and Regulations as are by Law now applicable to the Payment of ſuch Rewards out of the Land Tax; provided that the Receiver General of the ſaid Duties ſhall from Time to Time replace the ſaid Duties of Aſſeſſed Taxes out of any Monies of the Land Tax in his Hands at ſuch Times and in ſuch Manner as the Commiſſioners for the Affairs of Taxes ſhall direct, and the Monies ſo paid ſhall be allowed to him in his Accounts of the ſaid Land Tax.

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