ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

CAP. CLXXIII.

An Act to alter and amend certain of the Powers and Provisions of several Acts passed for the Redemption and Sale of the Land Tax; and for making further Provision for the Redemption thereof. [30th *July* 1814.]

WHEREAS it is expedient that some of the Powers and Provisions contained in the several Acts passed for the Redemption and Sale of the Land Tax should be altered and amended, and that some further Powers should be given relating to the Redemption thereof; 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 by the Authority of the same, That from and after the passing of this Act, all the several Powers and Authorities which by the Act passed in the Forty-second Year of His present Majesty, for consolidating the Provisions of the several Acts passed for the Redemption and Sale of the Land Tax into one Act, or by any subsequent Act of Parliament relating to the Redemption and Sale of the Land Tax, have been or are vested in the Commissioners appointed by virtue of His Majesty's Letters Patent under the Great Seal of *Great Britain*, pursuant to any Act heretofore passed relating to the Redemption and Sale of the Land Tax, shall cease and determine. Powers of 42 G. 3. c. 116. to cease.

II. And be it further enacted, That it shall be lawful for His Majesty, His Heirs and Successors, from Time to Time, by Letters Patent under the Great Seal of *Great Britain*, to nominate and appoint any Person or Persons, being a Peer or Peers of the Realm, or a Member or Members of His Appointment of Commissioners.

His Majeſty's moſt Honourable Privy Council, to be a Commiſſioner or Commiſſioners for the Purpoſes of regulating, directing, approving, and confirming all Sales and Contracts for Sale, Enfranchiſements, Mortgages, and Grants of Rent Charges, which ſhall be made by any Bodies Politic or Corporate, or Companies, or Feoffees, or Truſtees for Charitable or other Public Purpoſes, of or out of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, belonging to ſuch Bodies Politic or Corporate, or Companies, or Feoffees, or Truſtees for Charitable or other Public Purpoſes, by virtue of the ſaid recited Act of the Forty-ſecond Year of His preſent Majeſty, or of any ſubſequent Acts relating to the Redemption and Sale of the Land Tax or of this Act; and alſo for the Purpoſe of regulating, directing, approving, and confirming all Sales and Enfranchiſements which by virtue of the ſaid ſeveral Acts, or any of them, ſhall be made of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, wherein His Majeſty, His Heirs or Succeſſors, have or ſhall have any Eſtate, Right, or Intereſt, in Poſſeſſion, Remainder, Reverſion, or Expectancy, by any Perſon or Perſons holding under any Grant from the Crown, or under any Act of Parliament.

Commiſſioners Oath.

III. And be it further enacted, That every ſuch Commiſſioner to be appointed by virtue of this Act, before he ſhall enter upon the Execution of his Office, ſhall take an Oath to the Effect following; (that is to ſay),

"I *A. B.* do ſwear, That I will faithfully, impartially, and honeſtly, according to the beſt of my Skill and Judgment, execute the ſeveral Powers and Truſts repoſed in me by an Act of the Fifty-fourth Year of His preſent Majeſty King *George* the Third, intituled [*here inſert the Title of this Act*] according to the Tenor and Purport of the ſaid Act.

"So help me GOD."

Which Oath ſhall and may be adminiſtered by any one of the Perſons to be appointed a Commiſſioner, to any others or other of them.

Power of Commiſſioners.

IV. And be it further enacted, That the Commiſſioners to be appointed purſuant to this Act ſhall have and be inveſted with the like Powers and Authorities in all Reſpects, as by the ſaid recited Act of the Forty-ſecond Year of the Reign of His preſent Majeſty, or by any ſubſequent Act relating to the Redemption and Sale of the Land Tax, were immediately before the paſſing of this Act veſted in any Perſon or Perſons acting or authorized to act as a Commiſſioner or Commiſſioners in the Execution of the ſaid Acts, by virtue of His Majeſty's Letters Patent under the Great Seal; and any Two Commiſſioners to be appointed by virtue of this Act for the Purpoſes aforeſaid, may do any Act, Matter, or Thing, which by this Act all ſuch Commiſſioners ſo to be appointed are empowered to do.

Contracts for ſmall Portions to make a Money Payment.

V. And be it further enacted, That in every Contract entered into after the paſſing of this Act, and before the Twenty-fourth Day of *June* One thouſand eight hundred and fifteen, according to the Aſſeſſment of Land Tax made or to be made for the Year commencing from the Twenty-fifth Day of *March* One thouſand eight hundred and fourteen, for the Redemption of Land Tax charged on any Meſſuages, Tenements, or other Buildings without any Lands or Grounds held therewith, or on any Meſſuages, Tenements, or other Buildings, together with any Lands,

conſiſting wholly of Yards, Courts, Curtilages or incloſed Gardens, held, occupied and charged together with ſuch Meſſuages, Tenements, or Buildings, where the ſaid Land whereon the ſaid Meſſuages or Buildings ſhall ſtand, and of which the ſaid Yards, Courts, Curtilages, and incloſed Gardens ſhall conſiſt, ſhall not exceed in the whole One Fourth Part of a Statute Acre, it ſhall be lawful to contract and agree for the Redemption of ſuch Land Tax for a Conſideration in Money equal in Amount to Eighteen Times the Amount of the Land Tax ſo contracted to be redeemed, to be paid in one entire Sum, within Three Calendar Months from the Date of the Contract; and every ſuch Contract ſhall be made in the Form, and the Conſideration thereof ſhall be paid according to the Rules, ſpecified in the Schedule marked (C.) contained in an Act paſſed in the Fifty-third Year of the Reign of His preſent Majeſty, intituled *An Act to amend and render more effectual ſeveral Acts paſſed for the Redemption and Sale of the Land Tax.*

Sales by Rectors or Vicars.

VI. And be it further enacted, That for the Purpoſe of redeeming any Land Tax by any Rector or Vicar, or for the Purpoſe of raiſing any Money for reimburſing the Stock or Money previouſly transferred or paid for the Redemption of ſuch Land Tax, or for purchaſing an Aſſignment of ſuch Land Tax, under the Powers and Proviſions of the ſaid Acts, or any of them, the Land ſold or propoſed to be ſold for thoſe Purpoſes, or any of them, under the Powers of the ſaid Acts, or any of them, ſhall not neceſſarily be confined to ſuch a Quantity of any Lands belonging to ſuch Rector or Vicar, as ſhall appear to the Commiſſioners authorizing the ſame, neceſſary to be ſold for ſuch Purpoſes, but that any Sale of Lands hereafter to be made for any of the Purpoſes aforeſaid ſhall be deemed and conſidered good and effectual Sales, notwithſtanding the Reſtrictions contained in any of the ſaid Acts, although the Lands ſo ſold, or propoſed to be ſold, ſhall appear to the ſaid Commiſſioners more than ſhall be neceſſary for the Purpoſes thereof; provided the ſaid Commiſſioners ſhall be ſatisfied that ſuch propoſed Sale ſhall, under all Circumſtances, be beneficial or likely to prove beneficial to the Rector or Vicar making ſuch Sale, and to their reſpective Succeſſors; and provided the Ordinary ſhall ſignify his Conſent to ſuch Sale, by any Writing under his Hand, to be produced before the ſaid Commiſſioners.

Commiſſioners may exonerate ſmall Livings from Aſſeſſment.

VII. And whereas it occaſionally happens, that the Meſſuages, Lands, Tithes, or other Hereditaments, belonging to Livings or other Eccleſiaſtical Benefices or Charitable Inſtitutions, the clear annual Income ariſing from which does not amount to the Sum of One hundred and fifty Pounds, have not been rated to the Land Tax; be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners to be appointed by Letters Patent under the Great Seal, to direct the Exoneration and Diſcharge of ſuch Livings, or other Eccleſiaſtical Benefices or Charitable Inſtitutions, from any future Aſſeſſment of Land Tax thereon, in the ſame Manner, and under the ſame Regulations, ſo far as the ſame are applicable, as the Commiſſioners heretofore appointed by virtue of His Majeſty's Letters Patent were by the ſaid Act of the Fifty-third Year of the Reign of His preſent Majeſty authorized and empowered to do in Caſes where the Meſſuages, Lands, Tenements, or Hereditaments, belonging to any ſuch Livings, or other Eccleſiaſtical Benefices or Charitable Inſtitutions, were or ſhould have been rated to the Land Tax.

VIII. And

Transfer of Surplus Stock.

VIII. And be it further enacted, That in all Cafes where there ſhall be any Surplus of Stock transferred, as the Conſideration for, or purchaſed with the Money ariſing by any Sale, Mortgage, or Grant to be made by virtue of any of the Acts paſſed for the Redemption and Sale of the Land Tax, or of this Act, by any Body Politic or Corporate, or Companies, or Feoffees, or Truſtees for Charitable or other Public Purpoſes, for the Purpoſe of redeeming or purchaſing any Land Tax (after reſerving ſo much of ſuch Stock as ſhall be agreed to be transferred, as the Conſideration for the Land Tax redeemed or purchaſed), ſuch Surplus Stock ſhall, if the ſame ſhall not exceed One thouſand Pounds Capital Stock Three *per Centum* Conſolidated or Reduced Bank Annuities, be transferred into the joint Names of Two Truſtees, to be nominated by ſuch Body Politic or Corporate, or Company, or Feoffees, or Truſtees of ſuch Charitable Inſtitution, in order that the ſame may be applied in ſuch Manner for the Benefit of ſuch Body Politic or Corporate, or Companies, or Feoffees, or Truſtees, and their reſpective Succeſſors or Heirs as is directed by the ſaid Act of the Forty-ſecond Year of His preſent Majeſty, with reſpect to any Surplus Stock not exceeding Two hundred Pounds Principal Stock.

Certificate.

IX. And be it further enacted, That no Surplus Stock transferred or to be transferred as the Conſideration for, or purchaſed with the Money ariſing by any Sale, Mortgage, or Grant, made or to be made by virtue of the ſaid Act of the Forty-ſecond Year of His preſent Majeſty, or of any ſubſequent Act paſſed for the Redemption and Sale of the Land Tax, or of this Act, by any Bodies Politic or Corporate, or Companies, or Feoffees, or Truſtees for Charitable or other Public Purpoſes, or any Archbiſhop, Biſhop, Rector, Vicar, or other Corporation Sole, ſhall be transferred into the Names of the Accountant General of the Court of Chancery, or into the joint Names of ſuch Truſtees as aforeſaid, or into the joint Names of ſuch Archbiſhop, Biſhop, Rector, Vicar, or other Corporation Sole, and a Truſtee, until the Bodies Politic or Corporate, or Companies or other Perſons intereſted therein, ſhall have obtained a Certificate, under the Hands of Two or more of the ſaid Commiſſioners, appointed or to be appointed under the Great Seal of *Great Britain*, that the Whole of the Land Tax charged, as well on the Lands, Tenements, and Hereditaments, by Sale, Mortgage, or Grant whereof ſuch Surplus Stock ſhall ariſe or be produced, as on the Meſſuages, Lands, Tenements, or Hereditaments, limited to the like Uſes or ſubject to the ſame Truſts as the Meſſuages, Lands, and Hereditaments ſo ſold, mortgaged, or charged, ſtood ſettled or limited to at the Time of ſuch Sale, Mortgage, or Charge, has been wholly redeemed or purchaſed, or that ſo much of ſuch Land Tax has been redeemed or purchaſed, as the ſaid Commiſſioners ſhall under the Circumſtances of the Caſe think reaſonable.

Compenſation to Commiſſioners.

X. And be it further enacted, That it ſhall be lawful for the Commiſſioners of His Majeſty's Treaſury, or any Three or more of them, purſuant to any Direction of His Majeſty, His Heirs and Succeſſors, under the Royal Sign Manual, from Time to Time to allow to the Commiſſioners who ſhall hereafter act in the Execution of the Powers and Authorities of the ſeveral Acts paſſed for the Redemption and Sale of the Land Tax, or of this Act, by virtue of His Majeſty's Letters Patent under the Great Seal of *Great Britain*, or to the Executors or Adminiſtrators of any of ſuch Commiſ-

ſioners as may have died, by or out of any public Monies for the Time being in the Receipt of the Exchequer, applicable to the Supplies and Services of the Year, ſuch Sums of Money, as an Acknowledgment for the Services of ſuch Commiſſioners in the Execution of the ſaid Powers and Authorities, as His Majeſty, His Heirs and Succeſſors, ſhall deem proper, having due Regard to the Nature and Extent of ſuch Services.

For Enrolment and Regiſtry of Deeds.

XI. And whereas it is expedient to make Proviſions for the Enrolment and Regiſtry of Deeds which ſhall not have been duly enrolled or regiſtered purſuant to the Directions of the ſaid recited Act of the Forty-ſecond Year 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.

Conveyances confirmed.

XII. And whereas, for the Purpoſe of redeeming Land Tax, or of raiſing Money for reimburſing the Stock or Money previouſly transferred or paid as the Conſideration for redeeming Land Tax charged on Lands and other Hereditaments belonging to Perſons for the Time being ſeiſed or poſſeſſed, or entitled beneficially in Poſſeſſion to the Rents and Profits of, but not having the abſolute Eſtate or Intereſt in ſuch Lands or other Hereditaments, or for ſome other Purpoſes for which Lands and Hereditaments are authorized to be ſold by ſuch Perſons, under the Powers and Proviſions of the ſaid Act of the Forty-ſecond Year of His preſent Majeſty, or of ſome ſubſequent Act relating to the Redemption and Sale of the Land Tax, ſome Sales of Lands and other Hereditaments may have been or may be made by Perſons ſo ſeiſed or entitled, not ſtrictly authorized to ſell by ſuch Powers and Proviſions, without ſome further Aſſurance in the Law; or by reaſon that all the Lands and other Hereditaments of or to which the Perſons making ſuch Sales were reſpectively ſo ſeiſed or entitled, did not at the Times of ſuch Sales ſtand limited and ſettled, and ſubject to or for the ſame Uſes, Truſts, Intents, and Purpoſes; or by reaſon that a greater Quantity of an Eſtate has been ſold than may have been neceſſary to be ſold for the authorized Purpoſes; or by reaſon of ſome other Miſtake or Inadvertence; now be it further enacted, That all Sales ſo made as aforeſaid, and all Conveyances executed of the Lands or other Hereditaments ſo ſold, provided the ſame have been reſpectively made and executed *bonâ fide*, and for valuable Conſideration, and ſhall appear to have been made and executed under the Authority and with the Conſent and Approbation of the Commiſſioners, as required by the ſaid Acts or any of them, in Caſes of Sales under the Powers of the ſaid Acts, ſhall be and the ſame are hereby ratified and confirmed, from the reſpective Periods at which ſuch Sales and Conveyances were reſpectively made and executed, and ſhall be from ſuch reſpective Periods as valid and effectual in the Law, as if ſuch Sales and Conveyances had been made and executed in ſtrict Conformity to the Powers and Proviſions under which the ſame were intended to have Effect; any Thing in the ſaid Act of the Forty-ſecond Year of His preſent Majeſty, or of any ſuch ſubſequent Act as aforeſaid, to the contrary notwithſtanding.

XIII. Provided

Relief to Perſons injured.

XIII. Provided always, and be it enacted, That every Perſon injured or prejudiced by any Sales hereby confirmed, ſhall be entitled to Relief either by the Decree of a Court of Equity or a Bill filed, or by a ſummary Application to a Court of Equity by Petition, and by the uſual Proceedings before the Maſter or other proper Officer of the Court on ſuch Petition, and an Order thereupon; and ſhall under ſuch Decree or Order have an annual Rent Charge to ſuch an Amount, and for and during ſuch Term or Eſtate, and charged upon ſuch Lands or other Hereditaments, as ſuch Court ſhall order or direct; and the ſaid Court ſhall have full Power to adjuſt the Proportion and Terms of ſuch Annual Rent Charge between different Claimants, and to direct the Settlement of ſuch Annual Rent Charge, in ſuch Manner as the ſaid Court ſhall, under the Circumſtances of the Caſe, in its Diſcretion think proper, and ſhall alſo have Power to make ſuch Order reſpecting the Coſts of the Parties, as the ſaid Court ſhall think fit.

Reſpecting Inveſtment of Money.

XIV. And whereas it is expedient to make further Proviſion for the Inveſtment of Money in the Commiſſioners for the Reduction of the National Debt, for the Purchaſe of Public Annuities, as the Conſideration for the Redemption or Purchaſe of Land Tax; be it further enacted, That from and after the paſſing of this Act, it ſhall be lawful for any Receiver or Receivers General in *Great Britain*, from Time to Time to pay in advance out of any Public Monies in his or their Hands, into the Bank of *England*, to the Joint Account of the Commiſſioners for the Reduction of the National Debt, and the ſaid Receiver or Receivers General, ſuch Sum and Sums of Money as ſhall appear to the Commiſſioners for the Affairs of Taxes neceſſary for the Purchaſe of Three *per Centum* Bank Annuities, as the Conſideration for any Land Tax contracted for, and as the ſaid Commiſſioners for the Affairs of Taxes ſhall direct; and the Caſhier or Caſhiers of the Bank of *England* to whom any Sum or Sums of Money ſhall be tendered by or on Account of any ſuch Receiver or Receivers General, are hereby required to receive the ſame, and place the ſame to the proper Account as aforeſaid, out of which Monies ſo much thereof as ſhall be wanted ſhall be applied, as Occaſion ſhall require, for and towards the Completion of ſuch Contracts, or any Inſtalment or Inſtalments thereon, according to the Certificate or Certificates of the ſaid Commiſſioners for the Affairs of Taxes, to be ſigned by any Two or more of them, and ſo from Time to Time whenever any ſuch Contract ſhall be entered into, or any Contract heretofore entered into ſhall remain to be completed; and the ſaid Commiſſioners for the Reduction of the National Debt ſhall, according to ſuch Certificate or Certificates of the Commiſſioners for the Affairs of Taxes, cauſe all the Monies ſo placed to the Account of the Commiſſioners for the Reduction of the National Debt, and the ſaid Receiver or Receivers General reſpectively, to be from Time to Time inveſted in the Purchaſe of Three Pounds *per Centum* Bank Annuities, in the Names of the ſaid Commiſſioners for the Reduction of the National Debt (except as herein-after is excepted), and placed under diſtinct Heads of Account, as directed by the ſaid Act of the Fifty-third Year of the Reign of His preſent Majeſty and this Act, entering the Contracts made in each Year ending on the Twenty-fifth Day of *March* yearly, under the Schedule marked (C.) contained in this Act, and the Schedules marked (C.), (D. 1), and (D. 2.), in the ſaid Act paſſed in the Fifty-third Year of the Reign of His preſent Majeſty, in ſeparate Accounts, and diſtinct from any other Accounts authorized by the Acts in force at

the Time of paſſing this Act; provided that all Sums of Money which ſhall be advanced by ſuch Receiver or Receivers General, ſhall be from Time to Time replaced by and out of the Monies ſo contracted to be paid on account of the Redemption or Purchaſe of ſuch Land Tax.

Money remaining, applicable to the Completion of Contracts.

XV. And be it further enacted, That all Monies paid by any Receiver General, in purſuance of any Act or Acts in force at the Time of paſſing this Act, into the Bank of *England*, for or on account of the Redemption or Purchaſe of Land Tax, and remaining in the ſaid Bank of *England* unapplied at the Time of paſſing this Act, and all Monies hereafter to be paid by any ſuch Receiver General into the ſaid Bank in purſuance of this Act, and which at the End of any Year ending on the Twenty-fifth Day of *March* yearly, ſhall remain in the ſaid Bank of *England* unapplied as aforeſaid, ſhall be and are hereby declared to be applicable, and ſhall be applied towards the Completion of all ſuch Contracts now entered into or hereafter to be entered into in purſuance of the ſaid Acts or this Act, according to the Certificate or Certificates of the ſaid Commiſſioners for the Affairs of Taxes heretofore tranſmitted or hereafter to be tranſmitted to the Caſhiers of the ſaid Bank of *England*, as Agents to the Commiſſioners for the Reduction of the National Debt, and as if the ſaid Monies had been paid into the ſaid Bank expreſsly for thoſe Purpoſes; and the Balance of each Account, unapplied as aforeſaid, ſhall from Time to Time be carried to the Account of the ſubſequent Year in the Books of the ſaid Bank of *England*.

Commiſſioners for Reduction of National Debt to repay Money to Receiver General when certified that it is not wanted for the Purpoſes of this Act.

XVI. And be it further enacted, That whenever it ſhall be certified to the Commiſſioners for the Reduction of the National Debt, by any Two or more of the Commiſſioners for the Affairs of Taxes, that any Monies paid into the Bank of *England* as aforeſaid, will not be wanted for the Purpoſes of this Act, and ought to be repaid to any ſuch Receiver or Receivers General, their reſpective Executors, Adminiſtrators, or Aſſigns, it ſhall be lawful for the Commiſſioners for the Reduction of the National Debt to authorize and direct their Agent to repay to ſuch Receiver or Receivers General, their reſpective Executors, Adminiſtrators, or Aſſigns, any Monies remaining in the ſaid Bank of *England*, and which ought to be repaid purſuant to ſuch Certificate or Certificates.

Before whom Affidavits to be made.

XVII. And be it further enacted, That any Affidavit or Affidavits authorized to be made by any Act or Acts in force at the Time of paſſing this Act, in relation to the Redemption or Purchaſe of Land Tax, may, from and after the paſſing of this Act, be made before any Commiſſioner for the Execution of the ſaid Acts, or before any Two Commiſſioners of the Land Tax Act acting for the Place where the Land Tax propoſed to be redeemed or purchaſed ſhall be charged; any Thing in the ſaid Acts contained to the contrary notwithſtanding.

Act may be altered this Seſſion.

XVIII. And be it further enacted, That this Act, or any of the Proviſions thereof, may be altered, varied, or repealed, by any Act to be paſſed in the preſent Seſſion of Parliament.

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