ANNO QUINQUAGESIMO SEPTIMO

GEORGII III. REGIS.

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An Act to renew the Powers of exonerating Small Livings and Charitable Inſtitutions from the Land Tax, and for making further Proviſion for the Redemption of the Land Tax. [10th *July* 1817.]

WHEREAS certain Acts paſſed in the Forty-ſixth, Forty-ninth, 46G.3.c.133.
Fiftieth, and Fifty-third Years of His preſent Majeſty, relating 49G.3.c.67.
to the Redemption of the Land Tax, authorized the Commiſ- 50G.3.c.58.
ſioners appointed by His Majeſty's Royal Letters Patent under the Great 53G.3.c.123.
Seal of *Great Britain* for carrying into Effect certain Powers and Proviſions of the Land Tax Redemption Act, to direct the Exoneration and Diſcharge of the Land Tax charged upon Hereditaments belonging to Livings or other Eccleſiaſtical Benefices or Charitable Inſtitutions, in the Manner and under the Directions in the ſaid recited Acts reſpectively mentioned or referred to; and, purſuant to the Powers ſo veſted in the ſaid Commiſſioners, they have exonerated and diſcharged the Land Tax charged upon the Hereditaments belonging to ſeveral Small Livings and Charitable Inſtitutions: And whereas it may be expedient to augment the Incomes of other Small Livings, or other Eccleſiaſtical Benefices, and of Charitable Inſtitutions not already exonerated from Land Tax, by exonerating the ſame from the Land Tax charged on the Hereditaments belonging thereto reſpectively in the Manner herein-after mentioned: 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 it ſhall and may be lawful for any Two or more of the Commiſſioners appointed or to be appointed by His Majeſty by His Royal Letters Patent under

Commiſſioners under Great Seal may exonerate Small Livings and Charitable

Inſtitutions, not exceeding 150l. a-Year, from Land Tax without Transfer or Payment of Conſideration.

under the Great Seal, purſuant to a Proviſion contained in an Act paſſed in the Fifty-fourth Year of His ſaid Majeſty's Reign, intituled *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*, at any Time or Times after the paſſing of this Act, to direct the Exoneration and Diſcharge of the Land Tax charged upon the Meſſuages, Lands, or other Hereditaments belonging to any Livings or other Eccleſiaſtical Benefices or Charitable Inſtitutions, in Caſes where the whole clear annual Income of ſuch Livings or other Eccleſiaſtical Benefices or Charitable Inſtitutions reſpectively ſhall not exceed the Sum of One hundred and fifty Pounds, without the Transfer or Payment of any Conſideration for the ſame, in the Manner and under the Directions and Reſtrictions in this Act mentioned.

Incumbents, &c. to tranſmit Statements of Income of Livings, &c. and Certificates of Amount of Land Tax.

II. And be it further enacted, That every Incumbent of any ſuch Living or other Eccleſiaſtical Benefice, and all Feoffees or Truſtees of any ſuch Charitable Inſtitution, who ſhall be deſirous that the Hereditaments belonging to ſuch Living or other Eccleſiaſtical Benefice or Charitable Inſtitution ſhould be exonerated from Land Tax under the Proviſions of this Act, ſhall, within Two Years after the paſſing of this Act, tranſmit a Memorial to the ſaid Commiſſioners, verified in ſuch Manner as they ſhall require and direct, ſtating the Nature and Deſcription of the Property or other Funds or Sources from whence the Income of ſuch Living or Eccleſiaſtical Benefice or Charitable Inſtitution is derived, and the Amount of Income derived from each reſpectively; and ſhall alſo at the ſame Time tranſmit to the ſaid Commiſſioners a Certificate, ſigned by the Clerk to the Commiſſioners of the Land Tax acting for the Diſtrict, Town, Pariſh, or Place within which the Hereditaments belonging to ſuch Living or other Eccleſiaſtical Benefice or Charitable Inſtitution ſhall be ſituate (which Certificate ſuch Clerk is hereby required to grant), containing a Deſcription in Writing of ſuch Hereditaments, and the Name of the Pariſh or Place, or Pariſhes or Places, within which the ſame ſhall be ſituate, and the Amount or Amounts of the Land Tax charged thereon.

Commiſſioners may enlarge Time for tranſmitting ſuch Statements and Certificates.

III. Provided always, That it ſhall be lawful for the ſaid Commiſſioners, if they ſhall deem it expedient, to enlarge the Time by this Act limited for the Tranſmiſſion of any ſuch Memorials and Certificates as aforeſaid, for any further Period not exceeding Six Calendar Months from the Expiration of the Period by this Act limited as aforeſaid for the Tranſmiſſion thereof; and all Memorials or Certificates which ſhall be tranſmitted to the ſaid Commiſſioners within ſuch extended Period ſhall be as valid and effectual to enable the Exoneration of Land Tax under the Proviſions of this Act, as if the ſame had been tranſmitted within Two Years from the paſſing of this Act; and further, that if any ſuch Memorials or Certificates which ſhall be tranſmitted either within the ſaid Period of Two Years, or within the ſaid extended Period, ſhall be found defective in Form, it ſhall be lawful for the ſaid Commiſſioners to allow ſuch Time for the Amendment thereof as they in their Diſcretion ſhall think fit, and, upon Return thereof in their amended State, to exonerate the Hereditaments therein referred to from the Land Tax, as effectually as they could have done if ſuch Memorials or Certificates, when originally tranſmitted, had not required Amendment.

Defects in Memorials and Certificates may be amended at any Time if tranſmitted within the Time limited.

IV. And be it further enacted, That it ſhall be lawful for the ſaid Commiſſioners, by Writing under their Hands, to certify and declare that all the Hereditaments belonging to any ſuch Livings or other Eccleſiaſtical Benefices or Charitable Inſtitutions as aforeſaid ſhall be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof; and ſuch Hereditaments ſhall thereupon, and notwithſtanding it may afterwards appear that any of them, or any Part thereof, were omitted to be rated to the Land Tax at the Time ſuch Certificate of Land Tax ſhall have been obtained, be wholly freed and exonerated from all Land Tax and all further Aſſeſſments thereof, from ſuch of the quarterly Days of Payment of Land Tax as ſhall next precede the Day on which ſuch Certificate of Exoneration ſhall be left at the proper Office, for the Purpoſe of being duly regiſtered in the Manner herein-after preſcribed.

Commiſſioners may by Writing certify that Lands are exonerated from Land Tax.

V. And whereas in ſome Inſtances the Governors of the Bounty of Queen *Anne*, for the Augmentation of the Maintenance of the Poor Clergy, have augmented Small Livings by appropriating, for the Benefit of ſuch Livings reſpectively, undivided Shares in Farms, Lands, or other Hereditaments rated to the Land Tax in One entire Sum, in which Caſe the Rent payable from the Tenant or Tenants thereof is received by the reſpective Incumbents of ſuch augmented Livings, according to the Shares with which their reſpective Livings have been augmented, on their allowing to the Tenant or Tenants a like proportionate Share of the Land Tax payable in reſpect of ſuch Farms, Lands, or other Hereditaments; now be it further enacted, That it ſhall be lawful for the Commiſſioners appointed or to be appointed by Letters Patent under the Great Seal, at any Time within Two Years after the paſſing of this Act, to direct the Exoneration and Diſcharge of the Land Tax charged upon any Farm, Lands, or other Hereditaments with which Two or more Livings have been ſo jointly augmented as aforeſaid, upon the Application of the Incumbent or Incumbents of any one or more of ſuch Livings, and whether the Incumbent or Incumbents of the other Living or Livings ſhall or ſhall not join in ſuch Application, in caſe it ſhall appear to the ſaid Commiſſioners, by the Production of ſuch Evidence as they may require and think ſatisfactory, that the clear annual Income of no one of ſuch Livings ſo augmented (incluſive of the annual Value of its Augmentation) ſhall exceed the Sum of One hundred and fifty Pounds, without the Transfer or Payment of any Conſideration for the ſame, and by Writing under their Hands to certify and declare that the Farm, Lands, or Hereditaments with which ſuch Livings ſhall have been ſo jointly augmented, ſhall be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof, in the ſame Manner as is herein-before directed with reſpect to the Exoneration of other Livings from the Land Tax under the Proviſions herein-before contained.

Commiſſioners may exonerate from Land Tax Farms with which Two or more Livings have been jointly augmented under Queen Anne's Bounty, upon Application of One Incumbent.

VI. And be it further enacted, That the Officer appointed for the Regiſtry of Contracts for the Redemption of the Land Tax ſhall regiſter all the ſaid Certificates of Land Tax and the ſaid Certificates of Exoneration *gratis*, and ſhall make out and tranſmit Duplicates of the Land Tax thereby certified and exonerated under the Proviſions of this Act, and do all ſuch other Acts and Things neceſſary for the Exoneration of the Hereditaments ſo to be exonerated, as by the Acts now in force relating to the Redemption

Certificates to be regiſtered gratis.

Redemption of the Land Tax, or any of them, are directed in regard to Contracts entered into under the Provisions thereof respectively; and every Copy of the Registry of any such Certificates shall be allowed in all Courts and Places, and before all Persons, to be good and sufficient Evidence of such Certificate; and no such Certificate, nor any Copy of the Registry thereof, shall be liable to any Stamp Duty.

Commissioners may exonerate Small Livings, not assessed to the Land Tax, from Liability to be assessed.

VII. And whereas it occasionally happens that the 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 direct the Exoneration and Discharge of the Hereditaments belonging to such Livings or other Ecclesiastical Benefices or Charitable Institutions respectively 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 said Commissioners are by this Act authorized and empowered to do in Cases where the Hereditaments belonging to any such Livings or other Ecclesiastical Benefices or Charitable Institutions are or shall be rated to the Land Tax.

Statement of Proceedings as to Exoneration to be laid before Parliament.

VIII. And be it further enacted, That a Statement of the Proceedings of the said Commissioners, with regard to the Exoneration of Livings or other Ecclesiastical Benefices or Charitable Institutions from Land Tax, shall be laid before each of the Two Houses of Parliament before the Expiration of the Session of Parliament ending in the Year One thousand eight hundred and twenty; but that if, by reason of any Defect in the Forms of any Memorials or Certificates by this Act directed to be transmitted to the said Commissioners, the Proceedings of the said Commissioners, so far as they may relate to the Exoneration of any Land Tax mentioned or referred to in such Memorials or Certificates, shall necessarily be delayed, so as to prevent a Return of their Proceedings thereon before the Expiration of such Session, then a Statement of the Proceedings of the said Commissioners, with regard to the Exoneration of the Land Tax mentioned or referred to in such last-mentioned Memorials or Certificates, shall be laid before each of the Houses of Parliament before the Expiration of the Session ending in the Year One thousand eight hundred and twenty-one.

Where Tenants at Rack Rent are bound to pay the Land Tax on Lands belonging to Livings, &c. exonerated from Land Tax, the Amount of Land Tax exonerated to be considered as Rent reserved.

IX. And be it further enacted, That where any Tenant or Lessee at a Rack Rent for any Term or Number of Years, or at Will, of any Lands, Tithes, or other Hereditaments belonging to any Livings or other Ecclesiastical Benefices or Charitable Institutions which have been exonerated from the Land Tax under the Provisions of the said Acts of the Forty-sixth, Forty-ninth, Fiftieth, and Fifty-third Years of His present Majesty, or any of them, or shall be exonerated from Land Tax under the Provisions of this Act, shall have been or shall be bound by Agreement to pay the Land Tax charged thereon during the Continuance of any Lease or Demise, or any Agreement for a Demise, the Amount of the Land Tax from which such Lands, Tithes, or other Hereditaments have been or shall be so exonerated, shall, from the respective Periods of such Exoneration, and during the Continuance of such Leases or Demises, be considered as Rent reserved or made payable thereon, and the same shall be payable on the same Days, and the same Powers shall be had, used, and enjoyed for the Recovery

Recovery thereof, and all Arrears thereof, from the reſpective Periods of ſuch Exoneration, as for the Recovery of ſuch Rent when in Arrear.

Conſideration for redeeming Land Tax on Meſſuages and Premiſes not exceeding One-fourth of an Acre, how calculated.

X. Provided always, 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 eighteen, 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 ſeventeen, 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 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.) to an Act paſſed in the Fifty-third Year 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.* 53 G. 3. c. 123.

No Contract to be made for Redemption of Land Tax on the Terms of 18 Years Purchaſe, unleſs Affidavit be exhibited ſhewing the Particulars of the Premiſes.

XI. Provided always, and be it further enacted, That no Contract ſhall be made for the Redemption of Land Tax on the Terms of Eighteen Years Purchaſe as aforeſaid, unleſs an Affidavit in Writing ſhall be exhibited to the Commiſſioners for executing the ſame Contract, to be made before any Maſter Extraordinary in the Court of Chancery, or a Commiſſioner in one of the Courts of King's Bench, Common Pleas, or Exchequer in *England*, or before ſome Perſon authorized to take Affidavits in the Court of Seſſions in *Wales*, or in the Courts of Seſſions or Juſticiary in *Scotland*, ſhowing to the Satisfaction of the ſaid Commiſſioners, in the Caſes of redeeming ſuch Land Tax at Eighteen Years Purchaſe, the Particulars of which the Premiſes on which the Land Tax intended to be redeemed ſhall conſiſt, and that the ſame are of the Quality and do not contain above the Admeaſurement before deſcribed.

Corporations and others may redeem Land Tax on Livings in their Patronage, on Transfer of Stock producing a Dividend equal in Amount to the Land Tax.

XII. And be it further enacted, That it ſhall be lawful for any Eccleſiaſtical or Lay Corporations, and Feoffees and Truſtees for charitable or other public Purpoſes, and all other Perſons entitled to the Patronage of any Living or Livings, to contract and agree for the Redemption of the Land Tax charged on the Glebe Lands, Tithes, or other Hereditaments belonging to any ſuch Living or Livings, in conſideration only of ſo much Capital Stock in the Three Pounds *per Centum* Conſolidated Bank Annuities and the Three Pounds *per Centum* Reduced Bank Annuities, or one of them, as will yield an Annuity or Dividend equal in Amount to the Land Tax ſo to be redeemed; any Thing in the Acts now in force, relating to the Redemption of the Land Tax, or any of them, to the contrary notwithſtanding.

Corporations, &c. may ſell Hereditaments for Redemption of Land Tax, or apply for that Purpoſe Truſt Money.

XIII. And be it further enacted, That in order to provide for any ſuch Redemption by any Eccleſiaſtical or Lay Corporations, or by any Feoffees or Truſtees for charitable or other public Purpoſes, it ſhall be lawful for them reſpectively, by and under the Direction and Authority of the Commiſſioners under the Great Seal, to ſell any Hereditaments belonging to ſuch Eccleſiaſtical or Lay Corporations, or Feoffees or Truſtees reſpectively, in the ſame Manner and under the ſame Regulations and Reſtrictions as they reſpectively could or might have done under the Powers and Proviſions of the Land Tax Redemption Acts now in force, or any of them, for the Redemption of any Land Tax charged on the Lands belonging to them reſpectively, or to apply for the like Purpoſe any perſonal Property inveſted in the public Stocks or Funds, or any Legacies or voluntary Donations, or any other Truſt Money which ſuch Eccleſiaſtical or Lay Corporations, or Feoffees or Truſtees, are authorized by the ſaid Acts or any of them to lay out in the Redemption of Land Tax, or any ſurplus Stock or Money ariſen or to ariſe by any Sale, Mortgage, or Grant made or to be made by any ſuch Eccleſiaſtical or Lay Corporation, or Feoffees or Truſtees, for redeeming their Land Tax under the Powers and Proviſions of the ſaid Acts, or any of them.

Redemption Contracts to declare the Lands redeemed from Land Tax not ſubject to an Annual Rent Charge, &c.

XIV. And be it further enacted, That it ſhall be lawful for any ſuch Eccleſiaſtical or Lay Corporations, or Feoffees or Truſtees for charitable or other public Purpoſes, who ſhall be ſo deſirous of redeeming any Land Tax charged on any Living or Livings in their Patronage, to declare in the Redemption Contracts reſpectively that they are deſirous that the Lands or other Hereditaments, the Land Tax on which ſhall be propoſed to be redeemed, ſhall not be ſubject to any Annual Rent Charge, or to any other Charge in favour of ſuch Eccleſiaſtical or Lay Corporations or Feoffees or Truſtees, in reſpect of ſuch Redemption, in which Caſe ſuch Livings reſpectively ſhall not be liable to the Payment of any ſuch Annual Rent Charge, or to any other Charge in reſpect of ſuch Redemption, under the Proviſions of any of the Acts now in force relating to the Redemption of the Land Tax; but nevertheleſs, if no ſuch Declaration ſhall be contained in ſuch Redemption Contracts, the Eccleſiaſtical or Lay Corporations, or Feoffees or Truſtees redeeming ſuch Land Tax, ſhall be entitled to an Annual Rent Charge iſſuing out of the Living the Land Tax on which ſhall be ſo redeemed, equivalent to the Amount of the Land Tax redeemed, in the ſame Manner as is provided in ſimilar Caſes by the Acts now in force relating to the Redemption and Sale of the Land Tax, and to the like Powers, on preſenting or nominating any Clerk or Clerks to ſuch Living or Livings, of ſuſpending Payment of ſuch Rent Charges reſpectively during the Incumbency or Incumbencies of ſuch Clerk or Clerks reſpectively, as are by the ſaid Acts or any of them given in like Caſes.

Memorials to be preſented by Corporations to the Commiſſioners under the Great Seal, previous to making any Sale for redeeming ſuch Land Tax.

XV. Provided always, and be it further enacted, That when any Lands or other Hereditaments ſhall be propoſed to be ſold by any Eccleſiaſtical or Lay Corporation, or Feoffees or Truſtees for charitable or other public Purpoſes, for the Purpoſe of redeeming any Land Tax under the Power laſtly herein contained, the Eccleſiaſtical or Lay Corporation, Feoffees or Truſtees for charitable or other public Purpoſes, deſirous of making ſuch Sales, ſhall preſent a Memorial to the Commiſſioners appointed or to be appointed under the Great Seal, ſtating their Intention of making ſuch Sale and the Object thereof, for the Approbation of ſuch Commiſſioners; and ſuch Commiſſioners or any Two of them are hereby required, if they

ſhall approve of ſuch Sale, to certify their Approbation thereof under their Hands.

Where Lands ſubject to Mortgage ſhall be agreed to be ſold for redeeming the Land Tax, Application ſhall be made to the Court of Chancery, if in England, and to the Court of Seſſion, if in Scotland.

XVI. And be it further enacted, That where any Lands or other Hereditaments, the Whole or Part whereof ſhall be excluſively ſubject to any Truſts, Mortgages, Liens, or Incumbrances, ſhall be agreed or propoſed to be ſold under the Powers and Proviſions of the Acts paſſed and now in force relating to the Redemption of the Land Tax, for the Purpoſe of redeeming any Land Tax charged on Hereditaments which ſhall, with the Exception of ſuch Truſts, Mortgages, Liens, or Incumbrances, ſtand limited or ſettled or ſubject to the ſame Uſes, Truſts, Intents, and Purpoſes as the Lands or Hereditaments ſo agreed or propoſed to be ſold, or for the Purpoſe of reimburſing any Stock or Money previouſly transferred or paid for redeeming ſuch Land Tax, it ſhall be lawful for the Commiſſioners for the Redemption and Sale of Land Tax for the Time being, if in their Judgment the Lands or other Hereditaments ſo agreed or propoſed to be ſold ſhall in other reſpects be eligible to be ſold for the Purpoſe propoſed, to direct the Party or Parties applying for the Sale thereof to make Application to the Court of Chancery in *England*, if the Eſtate ſhall be ſituate in *England*, or the Court of Seſſion in *Scotland*, if the Eſtate ſhall be ſituate in *Scotland*; and in ſuch Caſes it ſhall be lawful for the ſaid Courts reſpectively (if ſuch Courts reſpectively ſhall in their Diſcretion think fit), upon Application made by Petition in a ſummary way by or on behalf of the Perſon or Perſons deſirous of making ſuch Sale, to order and direct that the Lands or other Hereditaments ſo agreed or propoſed to be ſold for the Purpoſes aforeſaid ſhall be ſold and conveyed ſubject to ſuch Truſts, Mortgages, Liens, or other Incumbrances to which the ſame or any of them ſhall be ſo excluſively ſubject; and the Commiſſioners for the Redemption and Sale of Land Tax ſhall carry ſuch Order into Effect according to the Tenor and Effect thereof.

Surplus Stock ariſing by Sales, &c. made by Archbiſhops, &c. may be applied in purchaſing Aſſignments of Land Tax redeemed.

XVII. And be it further enacted, That where the Land Tax charged upon any Lands, Tithes, or other Hereditaments belonging to any Archiepiſcopal or Epiſcopal See, or to any Rectory or Vicarage, ſhall have been redeemed by any Archbiſhop, Biſhop, Rector, or Vicar for the Time being, by and out of the private Monies belonging to ſuch Archbiſhop, Biſhop, or Rector or Vicar, and it ſhall happen that any Stock ſhall be ſtanding in the Names of the Commiſſioners for the Reduction of the National Debt, or in the Name of the Accountant General of the Court of Chancery, or in the Names or Name of any Truſtees or Truſtee, on account or for the Uſe of any ſuch Archiepiſcopal or Epiſcopal See, or Rectory or Vicarage, which ſhall have ariſen from any Sale, Mortgage, or Grant, and which ſhall not have been applied for the Purpoſes for which ſuch Sale, Mortgage, or Grant ſhall have been made, it ſhall be lawful for the Archbiſhop or Biſhop, or Rector or Vicar for the Time being, by and under the Direction and Authority of the Commiſſioners appointed or to be appointed by Letters Patent under the Great Seal, to treat and agree with the Archbiſhop, Biſhop, Rector, or Vicar who ſhall have ſo redeemed ſuch Land Tax, or with the Executors, Adminiſtrators, or Aſſigns of ſuch Archbiſhop, Biſhop, Rector, or Vicar, for the Purchaſe of an Aſſignment from them reſpectively of the Land Tax ſo redeemed; and for the Purpoſe of completing the Purchaſe of ſuch Aſſignment, it ſhall be lawful for the ſaid laſt-mentioned Commiſſioners or any Two or more

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of them to order and direct the Conſideration for ſuch Purchaſe ſhall be paid or transferred by Sale or Transfer of a ſufficient Part of ſuch Stock; and the Governor and Company of the Bank of *England*, and the ſaid Commiſſioners for Reduction of the National Debt, and the ſaid Accountant General, and alſo ſuch Truſtees or Truſtee as aforeſaid, are hereby reſpectively authorized and required, upon the Production of ſuch Order, ſigned by any Two or more of the ſaid Commiſſioners under the Great Seal, by Sale or Transfer of a ſufficient Part of ſuch Stock, to pay or transfer to the Perſon or Perſons aſſigning ſuch Land Tax the Money or Stock ſpecified in ſuch Certificate; and the Receipt or Receipts of ſuch Perſon or Perſons ſhall be ſufficient Diſcharges for the Money or Stock ſo to be paid or transferred; and upon any ſuch Payment or Transfer being made as hereby is directed, and upon an Aſſignment being made of ſuch Land Tax to the Archbiſhop, Biſhop, Rector, or Vicar for the Time being (and which Aſſignment ſhall not be liable to any Stamp Duty), ſuch Land Tax ſhall forthwith become merged and extinguiſhed for the Benefit of the See or Living the Hereditaments belonging to which reſpectively or any of them ſhall have been charged with the ſaid Land Tax.

Surplus Stock may be ſold to pay Coſts of Corporations, &c. allowed by the Commiſſioners appointed by Letters Patent.

XVIII. And be it further enacted, That where there ſhall be any Surplus Stock ſtanding in the Names of the Commiſſioners for the Reduction of the National Debt, to the Account of any Bodies Politic or Corporate, or Companies, or Feoffees or Truſtees for charitable or other public Purpoſes, ariſing from or produced by any Sale, Mortgage, or Grant made or to be made by any ſuch Bodies Politic or Corporate, or Companies, or Feoffees or Truſtees, under the Powers and Proviſions of the Land Tax Redemption Acts, or any of them, or of this Act, after ſatisfying the Purpoſes for which ſuch Sale, Mortgage, or Grant ſhall have been made, it ſhall be lawful for the Commiſſioners appointed or to be appointed by Letters Patent under the Great Seal, by any Writing under their Hands, to order and direct the Commiſſioners for the Reduction of the National Debt to ſell and transfer ſo much of ſuch Stock as at the Time of ſuch Sale or Transfer ſhall produce the Sum which ſhall be allowed by the ſaid Commiſſioners appointed by Letters Patent under the Great Seal as the Coſts of ſuch Bodies Politic or Corporate, or Companies, or Feoffees or Truſtees, attending any ſuch Sales, Mortgages, or Grants; which Sum, when ſo raiſed, ſhall be paid to ſuch Bodies Politic or Corporate, or Companies, or Feoffees or Truſtees, to whom ſuch Coſts ſhall have been allowed, or to any Perſon or Perſons to be nominated by them reſpectively to receive the ſame, in Diſcharge of ſuch Coſts accordingly.

Commiſſioners may give Directions to the Commiſſioners for the Reduction of the National Debt for making good the Transfer of Stock, according to the Terms of the Contract.

XIX. And be it further enacted, That in all Caſes of Contracts already entered into, or which after the paſſing of this Act ſhall be entered into, by any ſuch Bodies Politic or Corporate, or Companies, or Feoffees or Truſtees as aforeſaid, for the Redemption of any Land Tax, either under the Powers of the ſaid Acts, or any of them, or of this Act, it ſhall be lawful for the ſaid laſt-mentioned Commiſſioners, by any Writing under their Hands, to give ſuch Orders and Directions to the ſaid Commiſſioners for the Reduction of the National Debt, with regard to the Transfer of any ſuch Surplus Stock, or with regard to the Sale thereof or any Part thereof, and with regard to the Application of the Money ariſing from the Sale thereof, as the ſaid Commiſſioners appointed by Letters Patent ſhall think proper, for the Purpoſe of making good the Transfer or Payment

ment of the Stock or Money Conſideration for the Redemption of ſuch Land Tax, according to the Terms of ſuch Redemption Contracts reſpectively, and for Payment of any Coſts to be allowed by the ſaid Commiſſioners; and the ſaid Commiſſioners for the Reduction of the National Debt are hereby required to make or cauſe to be made all ſuch Transfers, Sales, and Payments according to ſuch Orders.

Allotments may be made under Incloſure Acts in lieu of Fee Farm Rents payable in reſpect of Land Tax purchaſed.

XX. And be it further enacted, That in all Caſes wherein, by reaſon of any Purchaſe made or to be made of any Land Tax under the Powers and Proviſions contained in any of the Acts paſſed for the Redemption and Sale of the Land Tax, the Lands or Hereditaments, the Land Tax on which has been or ſhall be ſo purchaſed, or any of them, have become or ſhall become charged with a yearly Rent or Sum as a Fee Farm Rent, equal in Amount to the Land Tax ſo purchaſed, and any Common Lands, Waſte Lands, or other Lands ſituate and being within the Pariſh, Townſhip, or Diſtrict within which the Lands, out of which any ſuch Fee Farm Rent ſhall be iſſuing, ſhall be ſituate, ſhall hereafter be divided or allotted and incloſed under any Act of Parliament already paſſed or hereafter to be paſſed, it ſhall be lawful for the Commiſſioner or Commiſſioners reſpectively authorized to carry ſuch Act or Acts of Parliament into Execution, to ſet out or allot and award unto and for the Benefit of the Bodies Politic or Corporate, or Companies, or other Perſon or Perſons for the Time being ſeized of or entitled to the Receipt of ſuch Fee Farm Rents reſpectively, and in lieu, Satisfaction, and Diſcharge of ſuch Fee Farm Rents reſpectively, and to the ſame or the like Uſes as at the Times of ſuch Allotments ſhall reſpectively affect the ſaid Fee Farm Rents reſpectively, ſuch Part or Parts of the Lands ſo to be divided, allotted, and incloſed as aforeſaid, as the ſaid Commiſſioner or Commiſſioners reſpectively ſhall in his or their Judgment deem an Equivalent for the Fee Farm Rents in lieu of which ſuch Lands ſhall be ſo allotted; ſuch Commiſſioner or Commiſſioners taking Care that ſuch Allotments ſhall adjoin or be as contiguous as may be to any other Allotments, if any, to the Proprietors of ſuch Fee Farm Rents, or to any Meſſuages or old Incloſures, if any, belonging to ſuch Proprietors reſpectively.

Proviſions of the General and Local Incloſure Acts applicable to Allotments made under the Directions of this Act.

XXI. And be it further enacted, That all and ſingular the Powers, Clauſes, and Directions contained in an Act paſſed in the Forty-firſt Year of His preſent Majeſty, intituled *An Act for conſolidating in One Act certain Proviſions uſually inſerted in Acts of Incloſure, and for facilitating the Mode of proving the ſeveral Facts uſually required on the paſſing of ſuch Acts;* and alſo all and ſingular the Powers, Clauſes, and Directions contained in any Incloſure Act already paſſed, but the Allotments under which have not been ſet out, and to be contained in any future Acts of Parliament for dividing, allotting, or incloſing any Commons, Waſte Lands, or other Lands within any Pariſh, Townſhip, or Places in *England* or *Wales*, ſhall, ſo far as ſuch ſeveral Powers, Clauſes, and Directions ſhall be applicable to the Caſe, be uſed, applied, and exerciſed with reſpect to any Allotment or Allotments to be made in lieu of any Fee Farm Rents under the Directions of this Act.

Commiſſioners for the Affairs of Taxes en-

XXII. And whereas it appears that ſome Deeds of Sale, which, previous to the Revocation of the Commiſſions heretofore granted under the Royal Sign Manual, enabling the Perſons therein named to be Commiſſioners

abled to execute and confirm Deeds of Sale, &c. which have not been executed by the Commiſſioners acting under the Royal Sign Manual.

for the Redemption and Sale of the Land Tax, were intended to have been executed by and under the Authority of the Perſons named in ſuch Commiſſions, have been executed by the Tenants for Life or other Perſons having Authority, with the Conſent of ſuch Commiſſioners, to make ſuch Sales, but have not been executed by ſuch Commiſſioners; and Difficulties have in ſome Inſtances ariſen as to the Mode of confirming Titles under ſuch imperfect Conveyances; and it is expedient that a diſcretionary Power ſhould be given to the Commiſſioners for the Affairs of Taxes of confirming the ſame, and alſo any Deed of Mortgage or Grant that may for the ſame Cauſe be found imperfect; be it therefore further enacted, That upon Production to the Commiſſioners for the Affairs of Taxes, or any Two of them, of any Deeds of Sale, Mortgage, or Grant, that have been executed by any Tenant or Tenants for Life, or other Perſon or Perſons having Authority under the Land Tax Redemption Acts for the Time being to make any ſuch Sale, Mortgage, or Grant, with the Conſent and Approbation of Two or more of the Commiſſioners for the Time being appointed by and under the Royal Sign Manual, but which Deeds of Sale, Mortgage, or Grant, have not been executed by the Commiſſioners, whoſe Conſent was neceſſary to the Validity thereof reſpectively, it ſhall be lawful for the ſaid Commiſſioners for the Affairs of Taxes or any Two of them, on their being ſatisfied that ſuch Deeds of Sale, Mortgage, or Grant would have been authorized and available under the Powers and Proviſions of the ſaid Acts or ſome of them, if Two of the Commiſſioners for the Time being acting by virtue of the Royal Sign Manual had been Parties to and executed the ſame, to ſign and ſeal ſuch Deeds of Sale, Mortgage, and Grant, and to cauſe ſuch Indorſements to be made on ſuch Deeds reſpectively, as the ſaid Commiſſioners for the Affairs of Taxes may, under the Circumſtances of the Caſe, think neceſſary or proper for ſhowing their Aſſent to and Confirmation of ſuch Sales, Mortgages, or Grants; and all ſuch Deeds of Sale, Mortgage, or Grant, which ſhall be ſo ſigned and ſealed by the ſaid Commiſſioners for the Affairs of Taxes, or any Two of them, and upon which any ſuch Indorſement ſhall be made, ſhall be and the ſame are hereby reſpectively ratified and confirmed from the reſpective Periods at which ſuch Sales, Mortgages, or Grants were reſpectively intended to take Effect, and the ſame ſhall be from ſuch reſpective Periods as valid and effectual in the Law, and be conſidered as conferring upon the reſpective Purchaſers or Mortgagees of the Lands and Hereditaments therein reſpectively comprized, or upon the reſpective Grantees of any Rent Charges, and all Perſons claiming by, from, through, under, or in Truſt for them reſpectively, as good a Title to the Lands or Hereditaments ſold or mortgaged, or to the Rent Charges granted, as if Two of the Commiſſioners for the Time being acting under the Royal Sign Manual, and who would have been competent under the Acts for the Time being to conſent to ſuch Sales, Mortgages, or Grants reſpectively, had approved of and conſented thereto reſpectively, by ſigning and ſealing ſuch Deeds reſpectively; and no Deeds of Sale, Mortgage, or Grant ſo to be confirmed, ſhall require any Stamp Duty by reaſon of any Execution thereof by the Commiſſioners for the Affairs of Taxes, or by reaſon of any ſuch Indorſement to be made thereon as aforeſaid.

Where Contracts cannot be completed, the Commiſ-

XXIII. And be it further enacted, That where any Contract ſhall have been entered into for the Redemption of any Land Tax, and any Contract ſhall have been entered into for Sale of any Lands or other Hereditaments

for the Purpoſe of raiſing Money to complete the Contract for the Redemption of ſuch Land Tax, and it ſhall appear that ſuch Contract for Sale cannot, under the Powers and Authorities of the Land Tax Redemption Acts, or any of them, or by reaſon of ſome Defect in the Title to the Lands or other Hereditaments comprized in ſuch Contract for Sale, be completed, it ſhall be lawful for the Commiſſioners for the Affairs of Taxes, or any Two of them, to reſcind and declare void ſuch Contract for Redemption of Land Tax; and thereupon it ſhall be lawful for the ſaid Commiſſioners to make ſuch Orders and give ſuch Directions as they ſhall think proper for the Re-transfer of any Stock or the Re-payment of any Money that may have been previouſly transferred or paid in purſuance of ſuch reſcinded Contract; and the Governor and Company of the Bank of *England*, the Commiſſioners for the Reduction of the National Debt, and the ſeveral Receivers General in *England*, and Collectors in *Scotland*, to whom the ſame may reſpectively appertain, ſhall, upon a Certificate of ſuch Contract being ſo reſcinded, make, and they are hereby reſpectively required to make, ſuch Re-transfer or Re-payment accordingly.

ſioners for Taxes may reſcind them, and direct the Stock to be re-transferred.

XXIV. And whereas it is expedient to make Proviſion for the Enrolment and Regiſtry of Deeds which have not been duly enrolled or regiſtered purſuant to the Directions of the ſeveral Acts paſſed relating to the Redemption of the Land Tax, be it therefore further enacted, That all Deeds required by the ſaid Acts or any of them to be enrolled or regiſtered ſhall be valid and effectual, although the ſame ſhould 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; and that in caſe any ſuch Deeds ſhall not be enrolled or regiſtered within Twelve Calendar Months after the paſſing of this Act, or any Deeds hereafter to be executed under the Powers of the ſaid Acts or any of them, or of this Act, ſhall not be enrolled or regiſtered within Six Calendar Months after the Execution thereof reſpectively, it ſhall be lawful for any Two or more of the Commiſſioners for the Time being for the Redemption and Sale of the Land Tax, if they ſhall think fit, upon the Production of any ſuch Deeds, to order the ſame to be enrolled or regiſtered; and that all Deeds to be enrolled or regiſtered purſuant to any ſuch Order ſhall be as valid and effectual as if the ſame had been enrolled or regiſtered within the Periods preſcribed by the ſaid Acts or by this Act; and that all Conveyances made ſubſequent to any Deeds already enrolled or regiſtered, or to be enrolled or regiſtered under this Act, and depending in point of Title on ſuch Deeds, ſhall be of the ſame Effect as if ſuch Deeds had been enrolled or regiſtered on the Day of the Date thereof; nevertheleſs without Prejudice to the Validity of any Aſſurances heretofore made or hereafter to be made to correct or ſupply any Defects ariſing from the Want of ſuch Enrolment or Regiſtry.

Deeds valid though not enrolled within a certain Period.

XXV. And whereas for the Purpoſe of redeeming or purchaſing Land Tax, or of raiſing Money for reimburſing the Stock or Money previouſly transferred or paid as the Conſideration for redeeming Land Tax, or for purchaſing Aſſignments of Land Tax, or for ſome other Purpoſes for which Lands and Hereditaments were authorized to be ſold under the Powers and Proviſions of the Acts heretofore paſſed, relating to the Redemption and Sale

Informal Sales and Conveyances confirmed.

Sale of the Land Tax or ſome of them, ſome Sales of Lands and other Hereditaments have been made, the Titles to which, as derived under ſuch Sales, may be conſidered void or voidable, or liable to be impeached at Law or in Equity, or be liable to Objections calculated to impede the free Alienation thereof; now be it further enacted, That all Sales made, and all Conveyances executed, of Lands or other Hereditaments ſold for the Purpoſe of redeeming or purchaſing Land Tax, or for raiſing Money as herein-before is mentioned, provided ſuch Conveyances ſhall appear to have been executed under the Authority and with the Conſent and Approbation of the reſpective Commiſſioners for the Time being authorized to conſent to Sales made under the Powers of the ſaid Acts reſpectively, or any of them, 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 the ſame ſhall be from ſuch reſpective Periods valid and effectual, and be conſidered as conferring upon the reſpective Purchaſers of the Lands and Hereditaments therein reſpectively comprized, and all Perſons claiming by, from, through, under, or in Truſt for them reſpectively, a good and valid Title, both at Law and in Equity, to ſuch Lands or Hereditaments, to all Intents and Purpoſes whatſoever; any Thing in the ſaid Acts, or any Law or Cuſtom to the contrary notwithſtanding.

Proviſo for Perſons injured, &c. by Sales.

XXVI. Provided always, and be it further enacted, That every Perſon who may conceive himſelf or herſelf injured or prejudiced by any Sales hereby confirmed, ſhall, at any Time within Five Years after the paſſing of this Act, if ſuch Perſon ſhall not be under any legal Diſability, but if he or ſhe ſhall be under any legal Diſability, then within Five Years next after ſuch Diſability ſhall be removed, be entitled to Relief either by the Decree of a Court of Equity on 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.

Powers of Acts reſpecting the Redemption of the Land Tax applied to this Act.

XXVII. And be it further enacted, That all and every the Powers and Proviſions contained in any Acts in force at the Time of the paſſing of this Act, touching the Redemption and Sale of the Land Tax, ſhall be ſeverally applied and conſtrued in like Manner as if the ſame Powers and Proviſions had been contained and re-enacted in this Act.

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