ANNO PRIMO & SECUNDO

VICTORIÆ REGINÆ.

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C A P. LVIII.

An Act to vest in the Commissioners of the Treasury the Powers heretofore exercised by Commissioners appointed for certain Purposes relating to the Redemption of the Land Tax; and to authorize the Court of Exchequer to determine Disputes as to the Division in which Lands are liable to be rated to the Land Tax.

[31st *July* 1838.]

WHEREAS by an Act passed in the Fifty-fourth Year of the Reign of His late Majesty King *George* the Third, intituled *An Act to alter and amend certain of the Powers* 54 G.3.c.173.
and Provisions of several Acts passed for the Redemption and Sale of the Land Tax, and for making further Provision for the Redemption thereof, it was enacted, that it should be lawful for His said 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 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 should be made by any Bodies Politic or Corporate, or Companies,

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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 a certain Act of the Forty-second Year of His said Majesty, or of any subsequent Acts relating to the Redemption and Sale of the Land Tax, or of the said recited 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, should be made of any Manors, Messuages, Lands, Tenements, or Hereditaments wherein His said Majesty, His Heirs or Successors, had or should 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: And whereas His late Majesty King *William* the Fourth, by Letters Patent under the Great Seal of *Great Britain*, bearing Date the Seventeenth Day of *June*, in the First Year of His Reign, did nominate and appoint certain Persons therein named, being respectively Peers of the Realm or Members of His said Majesty's most Honourable Privy Council, to be Commissioners for the Purposes in the said recited Act mentioned: And whereas the said Letters Patent have expired by reason of the Demise of His said late Majesty King *William* the Fourth, and have not been renewed; and it is expedient that the several Powers and Authorities heretofore exercised by the Commissioners appointed by the said Letters Patent, pursuant to the said recited Act, should be vested in and exercised by the Commissioners of Her Majesty's Treasury for the Time being: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the passing of this Act all the several Powers and Authorities which, under or by virtue of any Act or Acts now in force relating to the Redemption and Sale of the Land Tax, were heretofore vested in or might have been vested in or used or exercised by any Person or Persons appointed or who might have been appointed a Commissioner or Commissioners by virtue of the Letters Patent of His late Majesty King *William* the Fourth, under the Great Seal, in pursuance of the said recited Act of the Fifty-fourth Year of the Reign of His said late Majesty King *George* the Third, shall be and the same are hereby vested in the Commissioners of Her Majesty's Treasury of the United Kingdom of *Great Britain* and *Ireland* for the Time being; and the said Commissioners of the Treasury, or any Three or more of them, shall use and exercise all such Powers and Authorities, and do and perform any Act, Matter, or Thing relating thereto, as fully and effectually to all Intents and Purposes as any Commissioners appointed or who might have been appointed as aforesaid, by virtue of Letters Patent under the Great Seal, could or might have used and exercised or done and performed the same respectively.

Powers and Authorities heretofore exercised by the Commissioners appointed pursuant to the recited Act to be vested in the Commissioners of the Treasury.

II. And whereas, in assessing the Land Tax in the several Divisions, Parishes, and Places in *Great Britain*, it sometimes happens that Disputes arise as to the Division, Parish, or Place in which or in aid of

Upon Application to the Court of Exchequer by

of which particular Lands, Tenements, or Hereditaments are legally liable to be rated; and by reason thereof such Lands, Tenements, or Hereditaments are rated in the several Assessments made for Two or more of such Divisions, Parishes, or Places respectively; and it is expedient to provide a summary Remedy for the Relief of the Owners or Occupiers of such Lands, Tenements, or Hereditaments from such cumulative Charges of the Land Tax, and also to provide the Means of ascertaining and determining the Division, Parish, or Place in which or in aid of which such Lands, Tenements, or Hereditaments are legally liable and ought to be rated to the Land Tax; be it therefore enacted, That from and after the passing of this Act, upon Application to Her Majesty's Court of Exchequer in *England* and *Scotland* respectively, made by or on the Behalf of the Owner or Occupier of any Lands, Tenements, or Hereditaments, by Affidavit or otherwise, showing that by reason of some Doubt or Dispute as to the Division, Parish, or Place in which or in aid of which such Lands, Tenements, or Hereditaments are legally liable to be assessed to the Land Tax, the same or any Person or Persons in respect thereof have or hath been assessed, rated, or charged to the Land Tax in the several Assessments made for Two or more Divisions, Parishes, or Places, and that such Application is not made with a view to delay the Payment of the Land Tax which may be legally assessed or charged upon or in respect of such Lands, Tenements, or Hereditaments, and that the Party by whom or on whose Behalf such Application is made is ready to bring into Court or to pay or dispose of, in such Manner as the Court may order or direct, the Sum or Sums assessed or charged by the said several Assessments, or either of them, it shall be lawful for the Court to make Rules and Orders calling upon the respective Commissioners of the Land Tax acting for the several Divisions, Parishes, or Places in or for which the said several Assessments shall have been made, to appear and maintain the said Assessments, or to relinquish the same respectively, so far as the same relate to the Lands, Tenements, or Hereditaments in question, and in the meantime to stay all Proceedings, by Distress or otherwise, against the Party assessed or charged in respect of such Lands, Tenements, or Hereditaments, for the levying or compelling Payment of the Sum or Sums so as aforesaid assessed; and it shall also be lawful for the Court, if it shall think proper, to order the Party by whom or on whose Behalf such Application shall be made to pay into Court the Sum or Sums assessed, or any Part thereof, to abide the Determination of the Dispute or to be disposed of as the Court may direct; and for determining the Question or Questions in dispute it shall be lawful for the Court to order the Trial of One or more feigned Issue or Issues upon such Point or Points as the Court shall think proper, and also to direct who shall be the Plaintiff or Plaintiffs and who shall be the Defendant or Defendants on such Trial, or otherwise to dispose of the Question or Questions in dispute and determine the same in a summary Manner, and to make such other Rules and Orders therein, as to Costs and all other Matters, as may appear to be just and reasonable.

the Owner or Occupier of any Lands assessed to the Land Tax in Two or more Places, by reason of any Doubt or Dispute, the Court may make Orders for the Relief of the Party and for determining the Dispute.

III. And be it enacted, That it shall be lawful for the Court to order the Commissioners of the Land Tax acting for the said Divisions, Parishes, or Places respectively to pay to the Person by whom or

The Court may order the Payment of Costs.

or on whose Behalf such Application as aforesaid shall be made the Costs of making the same, or incidental or relating thereto, or otherwise to order such Person to pay to the respective Commissioners the Costs of appearing and answering such Application, or to order the Commissioners acting for either of the said Divisions, Parishes, or Places to pay to the Commissioners acting for the other of such Divisions, Parishes, or Places the Costs occasioned by any such Application as aforesaid, or by any Proceedings under the Order or Direction of the Court for determining any such Doubt or Dispute as aforesaid; and all Costs, Charges, and Expences which the said Commissioners shall respectively sustain, bear, pay, or be put unto by reason of any Proceeding under the Provisions of this Act, and which they shall not be reimbursed by any other Party to such Proceeding, shall be defrayed by an Assessment, which the said Commissioners are hereby respectively empowered to make on the several Lands, Tenements, and Hereditaments chargeable to the Land Tax in their respective Divisions, Parishes, or Places with reference to which such Dispute or Doubt as aforesaid shall have arisen.

Court may order the Amount paid under an Assessment made in a wrong Place to be refunded.

IV. And be it enacted, That if upon any such Application as aforesaid it shall appear, to the Satisfaction of the Court, that the Party by whom or on whose Behalf the same shall be made shall have paid the Assessment or Assessments of the Land Tax upon or in respect of any Lands, Tenements, or Hereditaments for any Division, Parish, or Place in which or in aid of which such Lands, Tenements, or Hereditaments were not legally liable to be and ought not to have been rated or assessed, it shall be lawful for the Court to order and direct the Commissioners acting for such Division, Parish, or Place, and the said Commissioners are hereby fully authorized, to raise the Amount of such Assessment or Assessments so paid by the said Party by an Assessment on the several Lands, Tenements, and Hereditaments chargeable to the Land Tax in such Division, Parish, or Place, and either to refund the said Amount to the said Party, or to pay the same to the Collector of the Division, Parish, or Place in or in aid of which such Lands, Tenements, or Hereditaments are or may be legally liable to be assessed, or otherwise to refund and pay the said Amount to the said Party and the said Collector, in such Proportions as to the Court may seem right and the Justice of the Case may require.

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