Assessment at the Rate of Threepence in the Pound of the annual Value of his Property [*here describe the Property and mention its Situation*]; and I certify that the said Assessment has been redeemed; and all future Claim for Payment thereof in respect of the said Property is hereby discharged.

C.D., Treasurer.

Edinburgh [*Date*].

[*To be recorded in the Register of Sasines for Edinburgh.*]

CAP. LI.

An Act to provide for an annual Return of Rates, Taxes, Tolls, and Dues levied for local Purposes in *England*. [23d *July* 1860.]

'WHEREAS Rates, Taxes, Tolls, and Dues to a large Amount are levied for Purposes of local Government and Improvements in *England*, and it is proper that Parliament should be informed annually of all Sums so levied, and the Expenditure thereof, but in many Cases no sufficient Provision has been made for that Purpose:' 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, as follows:

Clerks of Bodies empowered to levy Rates, &c., to make annual Returns to Secretary of State.

I. The Clerk to any Corporation, Justices, Commissioners, District or other Board, Vestry, Inspectors, Trustees, or other Body or Persons authorized to levy or to order to be levied, any of the Rates, Taxes, Tolls, or Dues mentioned in the Schedule to this Act, or any other compulsory Rates, Taxes, Tolls, or Dues in *England* (other than such as are levied for the Public Revenue of the United Kingdom), shall make a Return of the Sums levied or received by or in respect of such Rates, Taxes, Tolls, and Dues, and of the Expenditure thereof, to One of Her Majesty's Principal Secretaries of State in the Month of *June* in every Year; the First Return to be made in the Month of *June* One thousand eight hundred and sixty-one.

Returns to be made for the latest Year for which Accounts are made up.

II. Such Returns shall be made for the latest Period of Twelve Months preceding the Month of *June* in each Year for which the Accounts of the Corporation, Justices, Commissioners, Board, Inspectors, Trustees, or other Body or Persons, shall be made up, and shall show the Amounts levied and expended respectively, with such other Particulars and in such Form as shall from Time to Time be ordered by such Secretary of State.

Who are to make Returns in certain Cases.

III. Where no Clerk is appointed or acting, the Treasurer or other Officer keeping the Accounts of the Receipts and Expenditure of the Corporation, Justices, Commissioners, Board, Vestry, Inspectors, Trustees, or other Body or Persons by whom any Rates, Taxes, Tolls, or Dues herein-before mentioned are levied or ordered to be levied shall make the Returns in relation thereto; and where any such Rates, Taxes, Tolls, or Dues are levied and expended or to be accounted for by Churchwardens, Chapelwardens, or any Officers or Persons not authorized to act as a Board, such Returns as herein-before mentioned in respect of such Rates, Taxes, Tolls, or Dues, and the Expenditure thereof, shall be made by such Churchwardens, Chapelwardens, or other Officers or Persons, and they shall be severally liable in respect of any Neglect to make the same.

Penalty for Default.

IV. Any Clerk, Treasurer, Churchwarden, Officer, or other Person required as aforesaid to make such Return who neglects so to do in the Month of *June* in any Year shall be liable to a Penalty not exceeding Twenty Pounds for every such Offence, to be recoverable on summary Conviction thereof before Two Justices.

Saving for Returns already required.

V. Where any annual Return is now by Law required to be made to the Secretary of State, or to any Public Department, under any Act of Parliament, this Act shall not render

necessary

necessary any further or other Return in respect of the same Matters: Provided always, that the said Secretary of State may, by his Order published in the *London Gazette*, direct that all or any of such Returns now required as aforesaid shall in future be made under this Act, and shall be subject to the Provisions and Penalties thereof.

Abstracts of Returns to be laid before Parliament.

'VI. The said Secretary of State shall every Year cause the Returns transmitted to him under this Act to be abstracted, and the Abstract thereof to be laid before both Houses of Parliament.

Poor Rate Returns to be made to Poor Law Board as heretofore.

VII. This Act shall not extend to the Rates levied for the Relief of the Poor, or the Expenditure thereof, but the Returns thereof shall continue to be made to the Poor Law Board, as by the Orders of such Board shall from Time to Time be directed.

Saving for Joint Stock Companies and private Rights of Toll, &c.

VIII. This Act shall not extend to any Tolls or Dues taken by any Railway, Canal, or Joint Stock Company as Profits of their Undertaking, or to any Tolls or Dues taken by Prescription or otherwise as private Property.

SCHEDULE.

Church Rates and Chapel Rates; whether made by the Common Law or under the Church Building Acts, or under any other Act of Parliament.

Sewers Rates and "General Sewers Tax," and all Rates, Scots, and Taxes levied by Courts or Commissioners of Sewers; whether levied under the Acts of the 3 & 4 W. 4. c. 22. and 4 & 5 Vict. c. 45. or under any other Act of Parliament, or by Charter, Usage, or Custom.

Rates under the Act for the lighting and watching of Parishes, 3 & 4 W. 4. c. 90.

Rates levied by Improvement Commissioners or other Commissioners, or by any Trustees or Corporation acting under any Local Act for the paving, draining, cleansing, or watching, Improvement or Regulation of any Town or District.

Rates levied by or under the Order of any Vestry or District Board, under the Act 18 & 19 Vict. c. 120., for the better Local Management of the Metropolis.

Tolls and Dues levied under the Authority of Parliament in respect of Markets, Bridges, or Harbours.

CAP. LII.

An Act to alter and amend "The Metropolitan Building Act (1855)."

[23d *July* 1860.]

'WHEREAS certain Rules of "The Metropolitan Building Act, 1855," have been found 'to operate prejudicially by limiting the Contents of Buildings to be erected as 'Workshops for the Manufacture of the Machinery and the Boilers of Steam Vessels, and 'as the increased and increasing Size of such Machinery and Boilers for the Royal and 'Commercial Marine of this Country requires larger Areas for their Manufacture than 'are allowed by such Rule, it is expedient to amend the said Act:' 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, as follows:

Short Title.

I. This Act may be cited for all Purposes as "The Metropolitan Building Act (Amendment), 1860."

Rules as to Cubical Dimensions of the Metropolitan

II. The Rules of "The Metropolitan Building Act, 1855," limiting the Cubical Dimensions or Contents of Buildings used either wholly or in part for the Purposes of Trade or Manufacture, shall not after the passing of this Act apply to any Building to be used wholly for the Manufacture