pounds the widow of such intestate shall be entitled to five hundred pounds part thereof absolutely and exclusively, and shall have a charge upon the whole of such real and personal estates for such five hundred pounds, with interest thereon from the date of the death of the intestate at four per cent. per annum until payment. widow to have a charge for 500*l*.

3. As between the real and personal representatives of such intestate, such charge shall be borne and paid in proportion to the values of the real and personal estates respectively. How charge to be borne as between realty and personalty.

4. The provision for the widow intended to be made by this Act shall be in addition and without prejudice to her interest and share in the residue of the real and personal estates of such intestate remaining after payment of the sum of five hundred pounds, in the same way as if such residue had been the whole of such intestate's real and personal estates and this Act had not been passed. Above provision to be in addition to share of residue.

5. The net value of such real estates as aforesaid shall for the purposes of this Act be estimated in the case of a fee simple upon the basis of twenty years purchase of the annual value by the year at the date of the death of the intestate as determined by law for the purposes of property tax, less the gross amount of any mortgage or other principal sum charged thereon, and less the value of any annuity or other periodical payment chargeable thereon, to be valued according to the tables and rules in the Schedule annexed to the Statute sixteenth and seventeenth Victoria, chapter fifty-one, and in the case of an estate for a life or lives according to the said tables and rules. How realty to be valued. [Succession Duties Act, 1853.]

6. The net value of such personal estate as aforesaid shall be ascertained by deducting from the gross value thereof all debts, funeral and testamentary expenses of the intestate, and all other lawful liabilities and charges to which the said personal estate shall be subject. How personalty to be valued.

7. This Act may be cited as the Intestates' Estates Act, 1890. Short title.

8. This Act shall not extend to Scotland. Extent of Act.

CHAPTER 30.

An Act to amend the Poor Laws of Ireland in relation to Rating. [4th August 1890.]

BE it 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:

1. This Act shall be cited as the Poor Law Acts (Ireland) Amendment Act, 1890. Short title.

2.—(1.) When after the passing of this Act any poor rate has been made for a particular period, and the owner or occupier of any rateable property, who is rated in respect thereof to such poor rate, ceases to be the owner or occupier of such property before the Liability of ratepayer.

end of such period, and has not paid the poor rate, it shall be lawful for the board of guardians of the poor law union in which the property is situated to determine that such owner or occupier shall be liable to a portion only of the poor rate payable for the whole of such period proportionate to the portion of such period during which he remained owner or occupier, and thereupon he shall, notwithstanding anything in any of the Acts now in force for the relief of the destitute poor in Ireland, be liable to pay such portion only: Provided, however, that the amount of such portion shall not be leviable by distress and sale of any goods or chattels other than those of the person who has ceased to be such owner or occupier as aforesaid.

(2.) In any such case, if any other person, before the end of the period for which the poor rate was made, becomes the owner or occupier of the property, such person shall pay a portion of the poor rate payable for the whole of such period proportionate to the portion of such period between his becoming such owner or occupier and the end of such period, and the same shall be recovered from him in the same manner as if he had been originally rated for such property.

(3.) Subject to the provisions of this section the portions of any poor rate which shall become payable under the provisions of this Act shall and may be collected and levied, sued for and recovered, by such and the same ways and means as the entire poor rate might have been collected, levied, sued for, and recovered if this Act had not passed.

Application of Act.

3. This Act shall not apply to any poor rate made for any poor law union or part of a poor law union situate in the city of Dublin, within the meaning assigned to those words by the Act of the twelfth and thirteenth years of the reign of Her present Majesty, chapter ninety-one.

12 & 13 Vict. c. 91.

CHAPTER 31.

An Act to amend the Law relating to the Superannuation of Officers and Servants of Pauper Lunatic Asylums in Ireland. [4th August 1890.]

BE it 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.

1. This Act may be cited as the Pauper Lunatic Asylums, Ireland, Superannuation Act, 1890.

Extent.

2. This Act shall extend to Ireland only.

Provision for superannuation.

3.—(1.) In case any officer (within the meaning assigned to that word by the Act of the thirtieth and thirty-first years of the reign of Her present Majesty, chapter one hundred and eighteen) or servant of any district lunatic asylum in Ireland whose whole

30 & 31 Vict. c. 118.