CAP. LXIII.

An Act to amend the Laws relating to the Valuation of rateable Property in *Ireland*. [30th *June* 1852.]

'WHEREAS it is expedient to make One uniform Valuation of Lands and Tenements in *Ireland*, which may be used for all public and local Assessments and other Rating, and for this Purpose it is necessary to amend the Laws now in force for the Valuation of Lands and Tenements in *Ireland*: And whereas an Act was passed in the Session of Parliament holden in the Ninth and Tenth Years of Her present Majesty's Reign, Chapter One hundred and ten, intituled *An Act to amend the Law relating to the Valuation of rateable Property in* Ireland: And whereas, under the Provisions of the said Act, the Tenement Valuations of certain Counties have been made and completed for Poor Law Purposes:' 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,

9 & 10 Vict. c. 110.

Where Valuation under recited Act has been completed, the same shall be used for all public and local Assessments.

I. That the Tenement Valuation for Poor Law Purposes so made and completed in or for any County or Barony, County of a City or County of a Town, under the Provisions of the said Act, shall, anything in the said Act to the contrary notwithstanding, be in force and be used, as well for the Purposes of all County Assessments or Grand Jury Rates, or City, Town, or Parish Rates, as for the Purposes of Poor Law Assessments or Rates, but subject nevertheless to such Correction and Revision as by this Act is herein-after provided.

Where Valuation is only partially made, such Valuation to be completed under that Act, and used for all public and local Assessments.

II. 'And whereas in certain Baronies and Poor Law Unions such Valuation under the Provisions of the said recited Act has been only partially made, and the primary Tenement Valuation thereof has been only so far carried on before the passing of this Act as to be printed or ready for printing:' Be it enacted, That the Commissioner of Valuation shall carry on and complete, under and pursuant to the Provisions of the said recited Act, the Tenement Valuation of all Baronies or Poor Law Unions the primary Tenement Valuation of which shall have been, under the Provisions of the said Act, printed, or completed so as to be ready for printing, previous to the passing of this Act: Provided always, that such Commissioner shall not make any separate Valuation in Townlands for the Purpose of County Assessments, as by the said recited Act was directed: And provided also, that such Tenement Valuations, when completed, shall, subject to such Correction and Revision as by this Act is herein-after provided, be used and be in force, as well for all County Assessments or Grand Jury Rates, or City, Town, or Parish Rates, as for Poor Law Assessments and Rates, anything in the said recited Act to the contrary notwithstanding.

Such Tenement Valuations shall be used, &c. for County Purposes.

Save as to the Completion of unfinished Valuations, the recited Act of 9 & 10 Vict. c. 110. repealed;

but Valuations made under that Act, or under 6 & 7 W. 4. c. 84., shall remain in force until altered under this Act.

III. And, save and except so far as relates to such Valuations so wholly or partially completed as aforesaid, and to the Provisions of the said Act applicable or necessary for the final Completion of such of the said Valuations as shall have been only so partially completed as aforesaid, and the several Matters and Things relating to such Completion, and save and except as to any Matter or Thing heretofore done, the said recited Act of the Ninth and Tenth Years of the Reign of Her present Majesty shall be and is hereby repealed: Provided always, that any Valuation made under the said recited Act, or under the Act of the Sixth and Seventh Years of His late Majesty King *William* the Fourth, Chapter Eighty-four, relating to the uniform Valuation of *Ireland*, shall respectively remain in full Force and Effect, in manner aforesaid, until altered or revised under the Provisions of this Act, notwithstanding any Omission or Error in Matter of Form which may have occurred in relation thereto.

Where a Valuation has been completed, Commissioner may alter the Valuation so far as may be necessary to bring the whole to a uni-

IV. In any of the Counties, Portions of Counties, Counties of Cities or Counties of Towns, wherein a Valuation in Tenements rateable to the Relief of the Poor has been completed as aforesaid, or shall be carried on or completed as herein-before provided, according to the Provisions of the said recited Act of the Ninth and Tenth Years of the Reign of Her present Majesty, it shall be lawful for the Commissioner of Valuation to make such Reductions and Alterations in the Valuation of the several Baronies, Parishes, Townlands, and Tenements

Tenements which have been so valued as may be necessary to bring the whole to a uniform Scale of Value, based upon the Table of Prices of agricultural Produce contained in this Act, all local Circumstances in each Case being taken into consideration, and subject to the same Rules and Regulations in respect to Appeals as herein-after specified.

Uniform Scale based on the Schedule of Prices contained in the Act.

V. The Commissioner of Valuation and other Persons heretofore appointed or acting under the said recited Acts or any of them, in any County, shall and he and they are hereby authorized and required, notwithstanding the passing of this Act, to continue to discharge and execute their several Duties and Offices, for the Purpose of carrying this Act into execution, without any further or other Appointment thereto, until the Lord Lieutenant of *Ireland* shall otherwise direct.

Persons acting under recited Acts to continue in discharge of their Duties till otherwise directed.

VI. Upon the Death, Resignation, or Removal of such Commissioner of Valuation, or any other Commissioner of Valuation hereafter to be appointed under this Act, it shall and may be lawful for the Lord Lieutenant from Time to Time to nominate and appoint One fit and proper Person to be Commissioner for the several Counties in *Ireland*, to be called the Commissioner of Valuation, who shall hold such Office during the Will and Pleasure of the Lord Lieutenant, and who shall make or cause to be made a Valuation of the Tenements and Hereditaments within every Barony, Parish, or other Division in any County, when directed so to do, and shall proceed in such Valuation at such Times, and in such Manner, and under such Regulations, as such Lord Lieutenant shall order, direct, and appoint.

Lord Lieutenant may appoint a Commissioner to value the several Counties.

VII. It shall be lawful for any Commissioner of Valuation who shall be continued or appointed under this Act to nominate and appoint from Time to Time any Number of Writing Clerks and Surveyors, or any Number of Persons conversant and professionally employed in surveying and valuing Land and Houses, or, in Cases of Towns, in valuing of Houses only, to be Valuators, and to remove all or any such Persons from Time to Time, and to nominate any other Person or Persons to act in the Place and Stead of the Person so removed.

Commissioner of Valuation shall appoint Valuators, Surveyors, Writing Clerks, &c.

VIII. It shall be lawful for the Lord Lieutenant to give such Orders, Instructions, and Directions for the Conduct of the said Commissioner or Sub-Commissioners, Valuators, and Surveyors respectively, and for such Clerks or other Persons, in the Discharge of their several Duties under this Act, as to such Lord Lieutenant shall from Time to Time seem fitting and expedient for the due Execution of this Act.

Lord Lieutenant may give Orders as to Conduct of Commissioner and Valuators.

IX. It shall be lawful for the Lord Lieutenant to direct the said Commissioner of Valuation to cause a Valuation in Townlands and Tenements to be made under this Act of every County, Part of a County, County of a City or County of a Town, the Tenement Valuation of which shall not have been then commenced, or not so far completed under the said recited Act as that the primary Tenement Valuation thereof shall have been printed, or ready for printing, before the passing of this Act.

Counties not hitherto valued to be valued, and the previous Valuations to be revised under this Act.

X. It shall and may be lawful for any Commissioner of Valuation to be appointed or continued under this Act, and for any Valuators, Surveyors, or other Persons continued or appointed under this Act, from Time to Time to enter into and upon any Tenements or Hereditaments, for the Purpose of making or carrying on any Valuation or Revision authorized by this Act: Provided always, that in every Case in which it shall be necessary for any such Commissioner, Valuator, Surveyor, or other Person to enter any House, or any walled Garden, or Orchard or Pleasure Ground, and when the Owner or Occupier thereof shall oppose or refuse to allow such Entry, such Commissioner, Valuator, Surveyor, or other Person shall give Three Days Notice to the Owner or Occupier of such House, Garden, Orchard, or Pleasure Ground, requiring to be permitted to enter the same; and at any reasonable Time after the Delivery of such Notice it shall be lawful to make such Entry, such Commissioner, Valuators, Surveyors, or other Persons doing as little Damage as may be in the Execution of the Powers to them granted by this Act, and making reasonable Satisfaction (if required) to the Owners of and other Persons interested in any such Tenements or Hereditaments, Gardens, Orchards, or Pleasure Grounds, which shall or may be in any way hurt or damnified in or by the Execution of any of the Powers of this Act; and this Act shall be sufficient to indemnify such Commissioner, Valuators, Surveyors, or other Persons, and

Commissioner and Valuators may enter any Land, Houses, Gardens, &c. in execution of this Act.

and all Persons acting in aid or under the Orders of any of them, in the Execution of this Act.

Tenements to be valued separately upon an Estimate of the net annual Value with reference to the Prices of agricultural Produce as herein contained.

XI. In every Valuation hereafter to be made, or to be carried on or completed under the Provisions of this Act, the Commissioner of Valuation shall cause every Tenement or rateable Hereditament herein-after specified to be separately valued, and such Valuation in regard to the Land shall be made upon an Estimate of the net annual Value thereof with reference to the average Prices of the several Articles of agricultural Produce herein-after specified, all peculiar local Circumstances in each Case being taken into consideration, and all Rates, Taxes, and public Charges, if any, (except Tithe Rentcharge,) being paid by the Tenant; (that is to say,)

Wheat at the general average Price of Seven Shillings and Sixpence *per* Hundredweight of One hundred and twelve Pounds:

Oats at the general average Price of Four Shillings and Tenpence *per* Hundredweight of One hundred and twelve Pounds:

Barley at the general average Price of Five Shillings and Sixpence *per* Hundredweight of One hundred and twelve Pounds:

Flax at the general average Price of Forty-nine Shillings *per* Hundredweight of One hundred and twelve Pounds:

Butter at the general average Price of Sixty-five Shillings and Fourpence *per* Hundredweight of One hundred and twelve Pounds:

Beef at the general average Price of Thirty-five Shillings and Sixpence *per* Hundredweight of One hundred and twelve Pounds:

Mutton at the general average Price of Forty-one Shillings *per* Hundredweight of One hundred and twelve Pounds:

Pork at the general average Price of Thirty-two Shillings *per* Hundredweight of One hundred and twelve Pounds:

Such Valuation in regard to Houses, &c. to be made upon an Estimate of the net annual Value.

And such Valuation in regard to Houses and Buildings shall be made upon an Estimate of the net annual Value thereof; that is to say, the Rent for which, One Year with another, the same might in its actual State be reasonably expected to let from Year to Year, the probable average annual Cost of Repairs, Insurance, and other Expenses (if any) necessary to maintain the Hereditament in its actual State, and all Rates, Taxes, and public Charges, if any, (except Tithe Rentcharge,) being paid by the Tenant.

What Hereditaments are rateable.

XII. For the Purposes of this Act the following Hereditaments shall be deemed to be the rateable Hereditaments; *viz.*, all Lands, Buildings, and opened Mines; all Commons and Rights of Common, and all other Profits to be had or received or taken out of any Land; and in the Case of Land or Buildings used exclusively for public, scientific, or charitable Purposes, as herein-after specified, Half the annual Rent derived by the Owner or other Person interested in the same, so far as the same can or may be ascertained by the said Commissioner of Valuation; and all Rights of Fishery; all Canals, Navigations, and Rights of Navigation; all Railways and Tramroads; all Rights of Way and other Rights or Easements over Land, and the Tolls levied in respect of such Rights and Easements, and all other Tolls: Provided always, that no Turf Bog or Turf Bank used for the exclusive Purpose of cutting or saving Turf, or for making Turf Mould therefrom, for Fuel or Manure, shall be deemed rateable under this Act, unless a Rent or other valuable Consideration shall be payable for the same: And provided also, that no Mines which have not been opened Seven Years before the passing of this Act shall be deemed rateable until the Term of Seven Years from the Time of opening thereof shall have expired; and no Mines hereafter to be opened shall be deemed rateable until Seven Years after the same shall have been opened; and Mines *bonâ fide* re-opened after the same shall have been *bonâ fide* abandoned shall be deemed an opening of Mines within the Meaning of this Act.

All Flour Mills, &c. with their effective Water Power, to be valued.

XIII. For the Purposes of such Valuation all Mills and Buildings erected for manufacturing or other Purposes, together with the Water Power thereof, shall be included in such Valuation, provided that the Water Power of any Mill or Manufactory be only valued so far as it may be actually used, and that such Valuation shall not extend to or include the Value of any Machinery contained within such Mill or Manufactory.

XIV. No

Valuation not to be increased on account of Drainage or Reclamation as herein.

XIV. No Hereditament or Tenement shall be liable to be rated in respect of any Increase in the Value thereof arising from any Drainage, Reclamation, or Embankment from the Sea or any Lake or River, or any Erection of Farm, Outhouse, or Office Buildings, or any permanent agricultural Improvement as specified under the Provisions of an Act passed in the Session of Parliament held in the Tenth and Eleventh Years of the Reign of Her present Majesty, Chapter Thirty-two, Section Four, made or executed thereon within Seven Years next before the making of such Valuation or Revision.

Commissioner of Valuation shall distinguish all Houses of a public Nature, or used for charitable Purposes, which shall be exempted from Assessment.

XV. In making out the Lists or Tables of Valuation herein-after mentioned, the Commissioner of Valuation shall distinguish all Hereditaments and Tenements, or Portions of the same, of a public Nature, or used for charitable Purposes, or for the Purposes of Science, Literature, and Fine Arts, as specified in an Act of the Sixth and Seventh Years of the Reign of Her present Majesty, Chapter Thirty-six, and the Value of the same shall be deducted from the gross Amount of the Valuation of the Hereditaments and Tenements comprised in each such List or Table; and all such Hereditaments or Tenements, or Portions of the same, so distinguished and deducted, shall for the Purposes of this Act be deemed exempt from all Assessment whatsoever so long as they shall continue to be of a public Nature, or used for the Purposes aforesaid; and the Lists, Tables, or Valuations, subject to such Deduction, shall be deemed to be the Lists, Tables, or Valuations whereby all public or local Assessments shall be levied as herein-after provided: Provided always, that Half the annual Rent derived by the Owner or other Person interested in any Tenements or Hereditaments so exempted shall be included in such Lists or Tables, so far as the same can or may be ascertained by the said Commissioner of Valuation.

Half of the Rent derived by Owner, &c. to be entered in Valuation Lists.

No Houses to be exempted from Applotment unless altogether of a public Nature, or used exclusively for charitable Purposes.

XVI. For the Purposes of such Valuation, no Hereditaments or Tenements, or Portions of the same, shall be deemed to be of a public Nature, or used for such charitable, scientific, or other Purposes as herein-before specified, within the Meaning of this Act, unless such Hereditaments or Tenements, or Portions of the same respectively, shall be altogether of a public Nature, or used exclusively for such charitable, scientific, or other Purposes aforesaid; and the Valuations or Exemptions in such Cases shall be subject to such and the like Appeals against the same as are herein-after provided as to Valuations in other Cases.

Lists of Valuation, &c. when complete to be sent to the Treasurer of Counties, Clerks of Boards of Guardians, and Town Councils where interested.

XVII. When and so soon as the Valuation or Revision of Valuation of all the Hereditaments and Tenements within any County, Barony, or Poor Law Union, County of a City, County of a Town, shall be completed, the Commissioner of Valuation shall prepare and make out a List or Table of the several Hereditaments and Tenements contained in each Townland or other Denomination therein, and of their respective Valuations, signed by him the Commissioner of Valuation; and the said Commissioner of Valuation shall transmit a sufficient Number of printed or written Copies of such Lists, so signed by him, in the Form set forth in the Schedule annexed to this Act, to the Treasurer of the County, and to the Clerk of the Board of Guardians of each Union in which the Hereditaments and Tenements contained in such Schedule are situate, and to the Town Council of any City, Borough, or Town interested therein.

Clerk of the Board of Guardians shall post Notices on Church and Chapel Doors, &c. within Three Days after receiving the same.

Valuation Lists may be inspected at all reasonable Times.

Where no Clerk to Guardians, Poor Law Commissioners may appoint a Person to act.

XVIII. Every Clerk of any Board of Guardians to whom Copies of any such Lists shall be transmitted as aforesaid shall, within Three Days after the Receipt of such Lists, cause to be affixed a Notice on the principal outer Door or Gate Pier of the Church, and of any One Roman Catholic Chapel, and of any One Presbyterian Meeting House, if any, within every Parish or Part of a Parish (included in the Union) in which any Hereditaments or Tenements contained in such List are situate, stating the Time at which said Lists were so transmitted, and the Time and Place at which said Lists may be inspected, and shall, at all reasonable Hours on every Day, from and after the Receipt of said Lists, for Twenty-one Days then next ensuing, leave open for public Inspection at the Workhouse of the Union, and at the Station of each Party of Constabulary, if any, situate within any such Parish, Copies of the said Lists, and shall permit Extracts to be taken therefrom at all reasonable Times as aforesaid: Provided always, that in all Cases in which no Clerk shall have been appointed to the Board of Guardians of any Union, it shall be lawful for the Commissioners for administering the Laws for the Relief of the Poor in *Ireland* to appoint a Person to act in his Stead.

Any Person appealing against Valuation shall send a Notice of such Appeal to the Clerk of the Board of Guardians;

who shall forward such Notice to Commissioner of Valuation.

XIX. Within Twenty-eight Days from and after the Receipt of the said Lists by the Clerk of any Union as aforesaid any Person aggrieved by reason of the Valuation of any Tenement or rateable Hereditament, or by reason of any inaccurate Statement of Area or inaccurate Description of any Tenement or rateable Hereditament, contained in such Lists, or any other Cause whatsoever, shall send by Post or deliver to the Clerk of the Board of Guardians of the Union in which such Hereditament or Tenement is situate a Notice in Writing, duly signed by him the said Person aggrieved, or by his known Agent, setting forth the Grounds of such Grievance; and the said Clerk of the Board of Guardians shall forthwith forward said Notice to the Commissioner of Valuation at the Office in *Dublin* of the General Valuation of *Ireland*.

Commissioner of Valuation may inquire into such Appeals, and alter or amend original Valuation;

and also may alter the Valuation of any Tenement, though not appealed against.

XX. The said Commissioner of Valuation shall, on Receipt of every such Notice as aforesaid, inquire into the Subject Matter thereof, and, if necessary, direct a Valuator or Surveyor, as the Case may require, who shall not have been previously employed in making the original Valuation contained in the Lists as aforesaid, to view such Hereditament or Tenement, and investigate the Complaint stated in such Notice, and report thereon to the said Commissioner of Valuation, and should it appear to him the said Commissioner of Valuation from such Report that the Valuation or Statement of the Area of the Tenement or rateable Hereditament referred to in any of such Notices requires Amendment, the Commissioner of Valuation shall have Power to alter and amend the Valuation or Statement of the Area of the Tenement or rateable Hereditament so appealed against, and also to alter and amend the Valuation or Statement of the Area of any other Tenement or Hereditament against which there shall have been no Appeal, but which may appear to him to be similarly circumstanced with those respecting which Appeals have been made, in order to render the Valuation of every Tenement or Hereditament comprised in such List proportionate and uniform.

Commissioner of Valuation to prepare Statement of Cases where original Valuation altered or refused.

Clerk of Union to make the same public.

XXI. The Commissioner of Valuation shall make out and sign, in the Form in the Schedule annexed to this Act, a Statement of all Cases in every Townland or other Denomination in which he shall have so altered or refused to alter the Valuation or Statement of the Area of any Tenement or Hereditament, or otherwise amended the same as aforesaid, and shall transmit such List, so signed, to the Clerk of the Board of Guardians of the Union in which such Tenements are situate, who shall, within Three Days after the Receipt of said Lists, make the same public, by Notices, in the same Manner as hereinbefore provided as to the Publication of the primary Valuation of Tenements.

Appeal to Quarter Sessions from the Valuation.

Notice and Proceedings.

XXII. At any Time within Twenty-one Days after the Receipt of the said last-mentioned Lists in the Form as aforesaid by the Clerk of the Board of Guardians, any Person aggrieved by the Valuation of any Tenement or Tenements contained in said List, and desiring to appeal therefrom, shall send or deliver to the Clerk of the Board of Guardians a Notice in Writing, duly signed by him the said Person aggrieved, or by his known Agent, of his Intention to appeal to the next General or Quarter Sessions of the Peace for the Division of the County, or for the County of a City or County of a Town, in which said Tenement or rateable Hereditament may be situate, stating the Ground of such Appeal; but in case the next General or Quarter Sessions as aforesaid shall commence within Forty Days after the Receipt of the said last-mentioned Lists as aforesaid by the Clerk of the Board of Guardians, such Appeals shall be made to the succeeding General or Quarter Sessions as aforesaid; and the said Clerk of the Board of Guardians of the Union in which such Property is situate shall forthwith forward the said Notice to the Commissioner of Valuation, who shall be the Respondent in the said Appeal; and the Clerk of the Board of Guardians shall cause a List of all such Notices of Appeal, with the Names of the Appellants and of the Lands which are the Subject of Appeal, to remain open for Inspection at the Workhouse of the Union; and if the Cause of Appeal shall be such as to require Alteration to be made in the Valuation of any Tenement for which any other Person or Persons is or are liable to be rated, the Appellant shall give like Notice to such other Person or Persons, who shall, if he or they so desire, be heard upon such Appeal; and within Five Days after Notice given of any such Appeal the Person appealing shall enter into a Recognizance in the Sum of Five Pounds before some Justice of the Peace, with sufficient

If Appeal affects the Valuation of other Tenements, Notice to be given to Persons interested.

Persons appealing shall enter into Recognizances.

sufficient Securities, conditioned to try such Appeal at the General or Quarter Sessions of the Peace for which such Notice shall have been given, and to abide the Order of and to pay such Costs as shall be awarded by the Court at such Sessions; and within Three Days after such Recognizance shall have been entered into the Magistrate before whom such Recognizance shall have been entered, or Clerk of the Petty Sessions, shall send the same by Post, or shall forward the same to the Office of the Clerk of the Peace for the respective County or Place, there to remain of Record, and open for public Inspection, without Payment of any Fees.

Decision of Court of Quarter Sessions to be final.

XXIII. The Court before which any such Appeal shall be brought as aforesaid is hereby empowered and required to hear and determine the Matter of such Appeal as stated in such Notice of Appeal, but not any other Cause or Matter of Appeal, and to hear all Parties who may be, directly or indirectly, interested in the Cause of such Appeal, and to make such Order therein as to such Court shall seem fit, and to award such Costs to the Party appealing or appealed against, or to any other Party who shall be brought before the said Court on the Hearing of such Appeal, whether the Appellant shall prosecute such Appeal or not, or shall appear at the Hearing or not, as the said Court shall think proper; and upon the Hearing of any such Appeal the said last-mentioned Lists of Valuation, signed by the Commissioner of Valuation, shall be deemed to be *primâ facie* Evidence of the Correctness of the Valuations contained therein, till the contrary be shown to the Court; and the Determination of the said Court in or concerning the Premises shall be conclusive and binding on all Parties to all Intents and Purposes whatsoever: Provided always, that if the Costs of such Appeal shall be awarded against the Commissioner of Valuation, such Costs, when paid by such Commissioner, together with the necessary Costs incurred by such Commissioner in defending such Appeal, shall be deemed to be and charged as Part of the Expenses of the Valuation.

Proviso as to Costs awarded against Commissioner.

Guardians to pay necessary Expenses of Clerk, &c. incurred.

XXIV. The Guardians of the Poor of the Union shall, out of any Funds under their Control, pay to the Clerk of the Guardians, or other Person appointed in his Stead, the reasonable Expenses which he shall have incurred in the Execution of this Act.

Commissioner of Valuation shall cause a final List to be printed, and send Copies to Clerks of Guardians, Town Councils, and Treasurers of Counties, where interested.

XXV. As soon as the Valuation of any Poor Law Union, or of any County, or Barony of any County, shall have been finally completed as herein-before provided, and, if appealed against, such Appeal shall have been determined as aforesaid, the Commissioner of Valuation shall cause a final List to be made in the Form set forth in the Schedule annexed to this Act of all the Tenements or rateable Hereditaments comprised within the several Townlands and Parishes within such County, Barony, or Poor Law Union, and Copies of the same to be transmitted to the Clerk of the Board of Guardians of such Union, and to the Town Council of any City, Town, or Borough, affected by such Valuation, and to the Treasurer of the County in which such Barony may be situate, signed by the said Commissioner of Valuation; and on the Receipt by the Treasurer of any County of such final Lists of any Barony, or of the whole Number of Baronies in such County, such Treasurer shall strike out from the Columns in such final Lists relating to Buildings the Valuations of each and every House in each Tenement and Townland, the net annual Value of which House, as therein stated, shall not exceed Five Pounds, and shall deduct the Sum of such Valuations of Houses valued under Five Pounds, and so struck out, from the total Amount of the Valuation of such respective Tenement and Townland; and the Valuation of each Tenement and Townland, after such Deduction, shall be deemed to be the Value thereof for the Purposes of County Assessments.

The County Rates to be levied according to such final Lists of Valuation.

XXVI. From and after the Commencement of the Summer Assizes next ensuing the Day on which such final Lists of the Valuation of any County shall be received by the Treasurer of such County, all County or Grand Jury Rates and Assessments then and thereafter made, presented, or ordered in or for such County, or any Townland therein, shall be levied within the respective Townlands or Townland, as the Case may be, and on such Tenements and Hereditaments therein, according to the Valuations contained in such final Lists, and upon no other, until the same shall be revised in the Manner herein-after mentioned: Provided always, that the Adoption of such Valuation for Grand Jury Assessment in any Barony shall not alter or affect the Proportion of County Cess or Charges which

by any Law or Usage may have been borne by any such Barony, as compared with any other Barony or Baronies within the same County, until the Valuation of the entire County shall have been completed: Provided also, that nothing herein contained shall be construed to prevent the Treasurer of any County from altering the Name of any Occupier in such Valuation in case of any Change of Abode or Possession, or of any Error or Omission of or in the Name of such Occupier.

Rates made after 30 Days from the Time Guardians receive the Valuation, and by Town Council, shall be made according to such final Lists of Valuation. Proviso.

XXVII. Every Rate for the Relief of the destitute Poor in every Union which shall be made after Thirty Days from the Time when the Board of Guardians of such Union shall have received such final Lists of the Valuation of all the Townlands comprised in such Union, and every Rate made by any Town Council within such Union, shall be made upon the Hereditaments and Tenements liable thereto according to the Valuation of each Hereditament or Tenement comprised in such Lists so signed and transmitted as aforesaid by the Commissioner of Valuation, until the same shall be revised in the Manner herein-after mentioned: Provided always, that nothing herein contained shall be construed to prevent the Board of Guardians, or the Town Council, or the Court at any General or Quarter Sessions on Appeal, from altering the Name of any Occupier or immediate Lessor in such Valuation, in case of any Change of Abode or Possession or of any Error or Omission of the Name of such Lessor or Occupier.

So much of Acts 1 & 2 Vict. c. 56. &c. as authorizes Justices, &c. to quash Rate not to apply to any Rate made in conformity with this Act.

XXVIII. So much of an Act passed in the Session of Parliament held in the First and Second Years of the Reign of Her Majesty Queen *Victoria*, Chapter Fifty-six, or of any Act or Acts amending the same, as may authorize the Court, on Appeal being made thereto, at any General or Quarter Sessions, to amend, alter, or quash any Rate, on the Ground of the net annual Value assigned therein to any Tenement or rateable Hereditament, shall not extend to or apply to any Rate for the Relief of the destitute Poor made and assessed on such Tenement or rateable Hereditament, in conformity with the Valuation thereof, signed by the Commissioner of Valuation as aforesaid.

Revision of Valuation to take place every Year as to certain Property altered or variable in its Nature.

XXIX. And for the Purpose of providing for the necessary Alteration and Revision of the said Tenement Valuation from Time to Time, in the Cases of those Tenements or Hereditaments the Limits whereof shall become altered, or whereof the Value shall be changed by any Building being erected thereon or thrown down or destroyed, as the Case may be, or in all Cases of Property the annual Value of which is liable to frequent Alteration, such as Fisheries, Railways, Canals, Tolls of Roads and Bridges, and Mines, be it enacted, That within Ten Days after the First Day of *February* in each Year after any such Valuation or revised Valuation shall have been completed and in operation every Collector of Poor Rates within each Poor Law Union within which such Valuation shall be completed and in operation shall make out, and lay before the Board of Guardians of the Union for which he is a Collector, a List of all the Tenements or Hereditaments situate within every Townland in the said Union, and within his District, the Valuation of which Tenements shall require Revision for any of the Reasons aforesaid, or in respect of any Property the annual Value of which is liable to frequent Alteration as aforesaid; and if any such Collector shall fail or neglect to make out, according to the best of his Ability, and lay before the respective Board of Guardians, such last-mentioned List of Tenements and Properties, as hereby required, he shall, for every such Neglect or Default, be liable to a Penalty not exceeding Five Pounds; and the Clerk of the Union shall prepare from the said Lists a full and complete List of all such last-mentioned Tenements and Property, and shall for Twenty Days after receiving the said Lists leave Copies thereof open for Inspection at the Workhouse of the Union, and permit Extracts to be taken from the same; and in case of such Default as aforesaid by a Poor Law Collector, any Ratepayer within the Union may lay before the Board of Guardians a List of any Tenements the Valuation of which shall in his Opinion require Revision, which List shall be dealt with as if returned by the Poor Law Collector, and shall transmit such List, within Twenty Days from such First Day of *February*, to the Commissioner of Valuation, with the Opinion of the said Board of Guardians whether a Revision is necessary on account of such Changes or Alterations, together with the Name of a Person whom the said Board of Guardians may recommend as a fit and proper Person to revise the same.

Penalty on Coll or for not returning List for Revision.

XXX. Within

Commissioner of Valuation shall cause a Revision to be made of such Tenements, and transmit a List to the Guardians of the Union and to the Treasurer of the County, &c.

XXX. Within One Month after the Receipt of any of the said last-mentioned Lists the said Commissioner of Valuation shall, if he shall think fit, appoint such Person so recommended, or authorize the Board of Guardians to appoint some other fit and proper Person, to revise the Valuation of the Tenements so requiring Revision, or the said Commissioner of Valuation shall himself cause a Revision to be made of the Valuation of the Tenements in the several Townlands and Parishes of the said Poor Law Union or City or Town, the Limits or Value whereof shall have been altered as aforesaid, whether such Tenements or Hereditaments so altered in Limits or Value shall have been included in the said Lists or not, and also in regard to any Property the annual Value whereof is liable to frequent Alteration as aforesaid, and the Person making such Revision shall have regard to the total Valuation of the Lands, independently of Buildings, within each respective Townland or other Denomination, as finally decided on by the Commissioner of Valuation, or by the Court at any General or Quarter Sessions of the Peace as aforesaid, and shall not increase or lessen such total Valuation; and as soon as the said Revision shall have been completed the Commissioner of Valuation shall make out and prepare a List of the Tenements so revised as aforesaid, and shall sign the same, and transmit a List of such Tenements to the Guardians of the said Union, and to the Town Council of the Borough, and likewise to the Treasurer of the County, in the Form to this Act annexed; and the Clerk of such Union as aforesaid shall forthwith make the said Lists public by all and every the same Ways and Means by which the Lists of Tenements in the Form to this Act annexed are herein-before required to be made public.

Persons may appeal against such Revision, in manner herein-before provided.

XXXI. The Owners or Occupiers of all Tenements the Area or Valuation of which shall have been altered as last aforesaid in the List signed by the Commissioner of Valuation shall have the same Powers of Appeal to the Commissioner of Valuation and to the Quarter Sessions, subject to the same Conditions and Provisions, and exercised in the same Manner and to the same Extent, as herein-before provided in regard to Appeal: Provided always, that such total Valuation of Lands as last aforesaid of any Townland shall not be increased or lessened at the Hearing of any such Appeal as aforesaid: Provided also, that when all the Appeals, if any, so taken, shall have been heard and finally determined or disposed of in manner herein-before provided, the Commissioner of Valuation shall make out and transmit Lists in the Form as aforesaid of the Tenements and Properties so finally revised to the Guardians of the Poor of the Union, and to the Town Council of the Borough, and to the Treasurer of the County, in which respectively such Tenements and Properties are situate.

Rates made after 30 Days from the Time Guardians receive the Valuation, and by Town Council shall be made according to the Valuation.

XXXII. In every Rate to be made after Thirty Days from the Receipt of such last-mentioned finally revised List of Tenements or Hereditaments in each Year by the Board of Guardians of any Union, or Town Council, the Tenements or Hereditaments included in the said List shall be rated according to the Value thereof as set forth in the said List, in place of that specified in any former Lists, until the same shall again be revised from Time to Time in the Manner herein-before last mentioned.

After the Receipt of Valuation List by the County Treasurer, Rate to be levied accordingly.

XXXIII. And from and after the Commencement of the Summer Assizes next ensuing the Day on which such finally revised Lists of the Valuation of any County or Barony in each Year shall be received by the Treasurer of such County, all Grand Jury or County Assessments and Rates shall be levied within the several Townlands, and on such Tenements and Hereditaments therein, according to the Valuations contained in such Lists, in place of those specified in any former Lists, until the same shall again be revised from Time to Time in the Manner herein-before last mentioned.

New Valuation may be made every Fourteen Years after former Valuation, either under this Act or 9 & 10 Vict. c. 110., and so from Time to Time.

XXXIV. And for the Purpose of providing for the necessary Revision of the Valuation of the Land in consequence of Changes that may have taken place in the gross Amount of the Value of the several Townlands from Time to Time, be it enacted, That at or after the Termination of Fourteen Years from the Period of the final Completion of the first general Tenement Valuation of any Poor Law Union, County, or Barony, under the Act of the Ninth and Tenth Years of Her present Majesty, Chapter One hundred and ten, or under this Act, it shall be lawful for the Lord Lieutenant of *Ireland*, on Application by the Grand Jury of the County, if he shall think fit so to do, to direct the Commissioner of Valuation to make a general Revision of the Valuation of any such Poor Law Union, County, or Barony,

Barony, and so from Time to Time at or after the Expiration of every subsequent Period of Fourteen Years from the final Completion of the preceding general Revision of the Valuation to cause a new Revision to be made, and upon each such Occasion to cause Notice to be given to the Grand Jury of such County, County of a City or County of a Town, previous to such Direction, by Letter from the Chief Secretary of the Lord Lieutenant, addressed to the Secretary of the Grand Jury of such County, County of a City or County of a Town, and also Notice to be given to the Clerks of the Boards of Guardians of the several Unions or Parts of Unions contained within such County, and the said Commissioners shall proceed therein as in the first general Valuation or general Revision of Valuation of any County which may have been made under the Provisions of this Act; and the Grand Jury of the said County, County of a City or County of a Town, and all Officers thereof, and every public Officer or other Person duly authorized, shall perform all Acts required to be done by them or him, in the same Manner and within the same Periods as herein-before is provided for the first general Valuation or general Revision of Valuation of the said County, County of a City or County of a Town, and shall have the same Powers, Privileges, and Immunities in the Performance of their respective Duties, and the said new Valuation, when completed, shall have the same Effect and Operation, to all Intents and Purposes, as the former general Valuation or general Revision of Valuation, and shall supersede the same, and that which is hereby enacted in relation to such first general Valuation or general Revision of Valuation, and the several Proceedings relating thereto, and all Matters connected therewith, shall apply in due Course and under the same Circumstances and Conditions to such Revision of the Valuation to be made from Time to Time as aforesaid: Provided always, that at or after the Expiration of Seven Years from the passing of this Act it shall be lawful for the Lord Lieutenant, on Application by the Grand Jury of any County, to direct the Commissioner of Valuation to make a general Revision of the Valuation of any such County, either upon a Scale of the Average of the Prices of agricultural Produce in *Ireland* for the Three then preceding Years, ascertained under any Act which may then be in force in *Ireland* for ascertaining the same, or if no such Act shall have been in force in *Ireland* for such Three preceding Years, then according to the Scale of Prices of agricultural Produce contained in this Act.

For Revisions, latest Publication of Ordnance Survey to be used.

XXXV. And for the Purpose of determining the Contents of Tenements from the Detail afforded by the Ordnance Survey of *Ireland*, be it enacted, That in all Revisions of the Valuation the latest revised Publication of any of the Plans of such Ordnance Survey shall be used by the Valuators or Surveyors employed in that Behalf.

Lord Lieutenant may order a Salary, not exceeding 3*l.* 3*s.* per Day, to be paid to Commissioner of Valuation.

XXXVI. From and after the passing of this Act it shall be lawful for the Lord Lieutenant of *Ireland* to order and direct that a Salary, not exceeding the Rate of Three Guineas *per* Day, shall be paid to the Commissioner of Valuation appointed under the Authority of the said first-mentioned Act or this Act during the Time he shall be so employed, together with such Allowance for travelling and other Expenses, not to exceed One Guinea *per* Day, as may be ordered and directed by the Lord Lieutenant.

Salary not exceeding 20*s.* per Day to any Sub-Commissioner while employed, with an Allowance for Expenses.

XXXVII. It shall be lawful for the said Lord Lieutenant to order and direct that a Salary shall be paid to each and every Sub-Commissioner who may be employed under this Act, not exceeding the Rate of One Pound *per* Day for every Day that such Sub-Commissioner shall be employed on the hearing and determining of Appeals as aforesaid, with an Allowance of Ten Shillings *per* Day to cover Hotel Expenses, together with a further Allowance of the actual travelling Expenses incurred by him while he shall be so employed as aforesaid.

Valuator, Surveyor, &c. to be paid a Sum fixed by the Commissioner, not exceeding 20*s.* per Day, and other Allowances.

XXXVIII. Every Valuator, Surveyor, Measurer, Draftsman, Writing Clerk, or other Person or Persons shall be entitled to receive for his Salary any Sum to be fixed by the Commissioner of Valuation, provided that such Sum shall in no Case exceed the Rate of Twenty Shillings *per* Day for every Day during which such Person shall be employed under the Orders of the Commissioner of Valuation, together with such Allowances to cover Hotel and travelling Expenses as may appear to such Commissioner to be fair and reasonable in each Case.

XXXIX. It

Treasury may advance Money for paying Salaries, &c. of Commissioner of Valuation, &c.

XXXIX. It shall be lawful for the Commissioners of Her Majesty's Treasury to order and direct that any such Sum or Sums of Money as they shall think proper shall be advanced quarterly from the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland* for the defraying the Salaries of the said Commissioner of Valuation, and the Allowances which shall be from Time to Time payable to the Persons employed in carrying this Act into execution; and all such Advances shall be made to such Persons, at such Times, in such Manner, and under such Rules and Regulations as shall from Time to Time be ordered and directed by such Lord Lieutenant, and as shall be signified in the usual Manner by the said Commissioners of Her Majesty's Treasury; and it shall be lawful for the Chief Secretary or Under Secretary to the Lord Lieutenant to certify to the Grand Jury of any and every County within which any such Persons shall be employed the Amount of Money which shall have been paid to the Commissioner of Valuation, and to the several Persons employed within such County in the Execution of this Act, out of the Advance authorized by this Act; and thereupon, for the Repayment of such Advances, it shall and may be lawful for the Grand Jury of any and every such County respectively, and they are hereby authorized and required, from Time to Time, to make Presentment of the Amount of such Expenses as stated in such Certificate to be raised off the County at large, or the several Baronies therein, or off any Part of a Poor Law Union therein, in such Manner and in such Proportions as the Lord Lieutenant shall direct; and when and so soon as the Sum so to be presented as aforesaid shall be raised and received by the Treasurer of any County, such Treasurer shall pay over the same to such Bank or Person as the Commissioners of Her Majesty's Treasury shall think fit to direct.

Advances to be made to such Persons and under such Rules as Lord Lieutenant shall direct.

Amount of such Expenses to be repaid by Grand Jury Presentment.

Commissioner of Valuation to transmit Statements of Progress of Valuation and Expenses.

XL. Ten Days previously to the Commencement of each Assizes, the Commissioner of Valuation shall transmit to the Secretary of any Grand Jury of any County which shall be in the Course of Valuation or Revision as aforesaid a Statement of the Progress made in such Valuation or Revision, together with a Statement in detail of the Expenditure on the same up to the Period when such Return shall be made; and such Statement shall contain the Name of each Person above the Class of a daily Labourer to whom any Portion of the said Expenditure shall have been paid, the Amount paid to him, and the Salary or Purpose for which the same shall have been paid, and the Rate and Amount of daily Hire of any daily Labourers employed in attending the Surveyors and Valuators.

Penalty on Persons neglecting their Duty in the Execution of this Act, or obstructing others in Prosecution of theirs.

XLI. If any Clerk to any Board of Guardians, Clerk of the Peace, Secretary of a Grand Jury, Treasurer of a County, Town Clerk, or any Valuator appointed by the Commissioner of Valuation, or other Person or Persons, shall omit or neglect or refuse to do any Matter or Thing which any such Person is by this Act required and directed to do in the Execution of this Act, or if any Person shall wilfully obstruct, hinder, or prevent any Person acting in the Execution of this Act, every Person so offending shall forfeit a Sum not exceeding Ten Pounds, in the Discretion of the Justices before whom such Offender shall be convicted.

Penalties may be recovered before Justices of the Peace.

XLII. All Penalties and Forfeitures inflicted or imposed by this Act may be sued for and recovered in a summary Way by the Order and Adjudication of any Justice or Justices of the Peace at Petty Sessions, under and subject to the several Provisions and Regulations relating to summary Jurisdiction contained in "The Petty Sessions (*Ireland*) Act, 1851," and shall be applied in the Manner by the said Act directed.

Proceedings not to be quashed for Want of Form.

XLIII. No Proceedings to be had touching the Conviction of any Offender or Offenders against this Act shall be quashed for Want of Form, nor be removed nor removable by Certiorari, or any other Writ or Process whatsoever, into any of Her Majesty's Courts of Record at *Dublin*; and where any Distress shall be made for any Sum or Sums of Money to be levied by virtue of this Act the Distress itself shall not be deemed unlawful, nor the Party or Parties making the same be deemed a Trespasser or Trespassers, on account of any Defect or Want of Form in the Summons or Conviction, or in the Warrant of Distress or other Proceedings relating thereto; nor shall the Party or Parties distraining be deemed a Trespasser or Trespassers *ab initio* on account of any Irregularity which shall be afterwards committed by the Party or Parties distraining, but the Person or Persons aggrieved by such Irregularity shall and may recover full Satisfaction for the special Damage (if any) in an Action on the Case; but no Plaintiff or Plaintiffs shall recover in any Action for such Irregularity

Irregularity as aforesaid if Tender of sufficient Amends hath been made, by or on behalf of the Party distraining, before such Action commenced.

Limitation of Actions, &c.

Notice.

Tender of Amends.

Venue.

General Issue.

General Avowry in Replevin.

Costs.

XLIV. No Action, Suit, or Proceeding shall be commenced or prosecuted against any Justice of the Peace, or any Commissioner of Valuation, or against any Valuator, or against any other Person or Persons, for anything done in pursuance of this Act, until Thirty Days Notice thereof shall be given to such Justice, or Commissioner, or Valuator, or other Person or Persons, nor after sufficient Satisfaction or Tender of Amends hath been made to the Party or Parties aggrieved, nor after the Expiration of Three Calendar Months next after the Fact committed; and every such Action or Suit or Prosecution shall be laid or brought in the County, County of a City or County of a Town, where the Cause of Action shall have arisen, and not elsewhere; and the Defendant or Defendants in every such Action, Suit, or Prosecution shall and may, at his or their Election, plead specially, or the General Issue Not Guilty, and give this Act and the special Matter in Evidence at any Trial to be had thereupon, and that the same was done in pursuance and by the Authority of this Act; and if any Replevin shall be brought for any Cattle, Goods, or Chattels seized or taken by virtue or in pursuance of this present Act, it shall and may be lawful and sufficient to and for any Person or Persons who shall be Defendant or Defendants or Avowant or Avowants in any such Replevin to avow, plead, or make Cognizance generally that he or they took the same Cattle, Goods, or Chattels as a Distress by force of the Statute in that Case made and provided, without more particularly setting forth this Act, or the Cause of making and detaining the said Distress or Distresses, or making any other special Plea, Avowry, or Cognizance, anything herein contained to the contrary notwithstanding; and if it shall appear that the Matter on which the Cause of Action arose was done, or that the Distress replevied was made, in pursuance and by Authority of this Act, or that such Action or Suit shall have been brought before Thirty Days Notice thereof was given as aforesaid, or after a sufficient Satisfaction made or tendered as aforesaid, or after the Time limited for bringing the same as aforesaid, or shall be brought in any other County, County of a City or County of a Town, than as aforesaid, then the Jury shall find for the Defendant or Defendants or Avowant or Avowants; and upon such Verdict, or if the Plaintiff or Plaintiffs shall be nonsuited, or shall discontinue his, her, or their Action, Suit, or Prosecution after the Defendant shall have appeared, or if upon Demurrer Judgment shall be given against the Plaintiff or Plaintiffs, the Defendant or Defendants or Avowant or Avowants shall recover Double Costs, and have such Remedy for the same as any Defendant or Defendants hath or have in other Cases of Costs given by Law.

Construction of Terms.

XLV. In the Construction of this Act, unless there be anything in the Subject or Context repugnant to such Construction, the Words "Lord Lieutenant" shall be deemed to mean Lord Lieutenant or other Chief Governor or Governors of *Ireland;* the Word "Inhabitant" shall include every one rated to the Grand Jury Cess; the Words "Town Council" and "Council" shall include "Town Commissioners" under an Act of the Ninth Year of His late Majesty King *George* the Fourth, Chapter Eighty-two, or any Trustees or other Body empowered by Law to make local Assessments; "Clerk of the Guardians" and "Clerk" shall be understood to mean and include Clerk of the Board of Guardians of the Poor of the Union, or other Person appointed to act or acting in his Stead; and the "Court of Quarter Sessions" shall be understood to mean the Court of General or Quarter Sessions of the Peace; and the Word "Assizes" shall include "Presenting Term;" and the Word "Treasurer" shall include "Finance Committee;" and that all Provisions and Directions in this Act contained relating to Counties shall extend to all Counties, Counties of Cities, Counties of Towns, and Towns Corporate in *Ireland;* and that all the Acts and Duties by this Act required to be performed by the several Grand Juries at the Assizes for any County shall and may, in the County of *Dublin,* be performed at the Presenting Terms by the Grand Jury of the said County duly met and impannelled, and in the County of the City of *Dublin* by the Council of the Borough of *Dublin;* and that all Provisions and Directions relating to Baronies shall extend to Half Baronies, and to all other Divisions of Counties being greater than Parishes, and in reference to any County of a City or County of a Town shall be deemed to mean and refer to such County of a City or County of a Town; and that all Provisions and Directions relating to Parishes shall extend to all Chapelries or Divisions

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of Parishes or Extra-parochial Divisions; and that all Provisions and Directions relating to Townlands shall extend to all Divisions and Sub-denominations of Lands less than and being comprised within any Parish; and the Word "Tenements" shall include rateable Hereditaments; and the Word "Houses" shall include Buildings; and the Word "Towns" shall include Cities; and where any Parish or Union shall be situate in more than One County or Barony, or partly in a County and partly in a County of a City, County of a Town, or Town Corporate, the several Parts of such Parish shall be valued as a distinct Parish in the several Baronies or Counties, or Counties of Cities or Counties of Towns, or Towns Corporate, to which they shall contribute to the Payment of any County Cess Charges or Grand Jury Rate.

Till Completion of Valuation, Grand Jury may direct County Assessments to be made under Poor Law Valuation.

XLVI. And for the Purposes of Assessment for Grand Jury Rates in any County where neither the Townland Valuation nor the Tenement Valuation of any such County shall have been completed, under the Provisions of the Acts for the uniform Valuation of Lands and Tenements in *Ireland*, or of this Act, it shall be lawful for the Grand Jury of such County, at any Assizes, if they shall so think fit, to order and direct that all Grand Jury Rates in any Barony of such County shall be made and levied upon all Lands and Tenements therein and liable thereto according to the Valuation on which the last preceding Rate for the Relief of the Poor had been made, until the Valuation of such County or Barony shall have been completed, under the Provisions of this Act, when all such Assessments or County Rates shall be made on such Valuation as by this Act directed; and where the Townland Valuation of any County shall have been completed under the Provisions of the Acts for the uniform Valuation of Lands in *Ireland*, it shall be lawful for the Grand Jury of such County, at any Assizes, if they shall so think fit, to order and direct that all Grand Jury Rates to be raised off any Townland or Townlands by the Warrant of the Treasurer of such County shall be subdivided and levied upon all Lands and Tenements within any such Townland or Townlands and liable thereto, according to the Valuation of such Lands and Tenements on which the last preceding Rate for the Relief of the Poor had been made, until the Valuation of such County or Barony shall have been completed under the Provisions of this Act, when all such Assessments or County Rates shall be made on such Valuation as by this Act directed; and when any such Order and Direction shall have been given as aforesaid, the Valuation on which the last preceding Rate in the respective Place, from Time to Time, for the Relief of the Poor, shall have been made, shall stand in the Place and Stead and shall have like Force and Validity of any such Applotment of Grand Jury Cess as is directed by the Act of the Sixth and Seventh Years of King *William* the Fourth, Chapter One hundred and sixteen, and shall be used by the respective Collector of Grand Jury Cess for applotting and assessing the same upon the several Lands and Tenements in his District of Collection, subject to like Provisions, and with like Powers with respect to levying the same, and with like Immunities relating to the same, as if the same had been duly applotted under the said Act; and the Officer or Person having the Custody of such last preceding Rate, if required and applied to by such Collector for such Purpose, shall at all convenient Times allow him or his Deputy to inspect or take a Copy of or Extracts from such Parts of the same as relate to his Collection, or in case of refusing or neglecting so to do shall be liable to a Penalty not exceeding Five Pounds for each such Neglect or Refusal.

In the County of Dublin all County, Baronial, or Parochial Charges imposed by Grand Jury Presentments to be provided for by a Poundage Rate.

XLVII. 'And whereas by an Act passed in the Seventh and Eighth Years of Her 'Majesty, intituled *An Act to consolidate and amend the Laws for the Regulation of Grand 'Jury Presentments in the County of* Dublin, it was enacted, that from and after the First 'Day of the Presenting Term next following the Publication of the Survey and Valuation 'of the County of *Dublin* under the Act of the Sixth and Seventh of *William* the Fourth, 'intituled *An Act to consolidate and amend the several Acts for the uniform Valuation of 'Lands and Tenements in* Ireland, all County Charges by Grand Jury Presentments in the 'said County of *Dublin* should be assessed and levied according to the Proportions specified in 'the said Act:' Be it enacted, That in the said County of *Dublin*, from and after the First Day of the Presenting Term next following the Day on which the printed List of the Valuation of the said County under this Act shall be received by the Secretary of the Grand Jury,

it shall be lawful for the Finance Committee of the said County of *Dublin*, in making their Apportionment of all Charges under the said Act of the Seventh and Eighth Years of Her Majesty's Reign, to apportion, declare, and strike all County, Baronial, or Parochial Charges imposed by Grand Jury Presentments by a Poundage Rate upon each Barony, Parish, or Denomination in the said County of *Dublin*, according to the Valuation thereof contained in such printed List, and that all Applotments to be made under and in pursuance of any Warrants issued by the Finance Committee of said County shall be made by a Poundage Rate upon the several Tenements and Hereditaments in such Barony, Parish, or Denomination, according to the Valuation thereof contained in such printed List: Provided always, and be it enacted, that in making the Poundage Rate it shall not be necessary for the Finance Committee to adopt or take into account any smaller Fraction than One Fourth Part of a Penny in the Pound, neither shall any Rate so made be vitiated or impugned by reason of its exceeding the Sum authorized by Presentments to be raised, if the Excess shall have been created by such Fractions of not more than One Fourth of a Penny in the Pound.

Nothing to repeal certain Provisions of 10 & 11 Vict. c. 94.

XLVIII. Nothing in this Act contained shall repeal the Provisions in the "Towns Improvement Clauses Act, 1847," or in any Act incorporating the same, relative to the Management of Streets, or the Liability to Grand Jury Cess, or other Payment in respect of making or repairing Roads.

FORM.

VALUATION OF TENEMENTS.—(No. 1.)

County of — Union
City of — Barony
or Town of — Parish
or Borough of

Reference to Map.	Names.		Description of Tenement.	Area.	Rateable Annual Valuation.		Total Annual Valuation of Rateable Property.
	Townlands and Occupiers.	Immediate Lessors.			Land.	Buildings.	
				A. R. P.	£ s. d.	£ s. d.	£ s. d.

(*Signature*) *A*———— *B*———— Commissioner of Valuation.

FORM.

VALUATION OF TENEMENTS AS ALTERED AND AMENDED.—(No. 2.)

County of — Union
City of — Barony
or Town of — Parish
or Borough of

Reference to Map.	Names.		Description of Tenement.	Area.	Rateable Annual Valuation.		Total Annual Valuation of Rateable Property.
	Townlands and Occupiers.	Immediate Lessors.			Land.	Buildings.	
				A. R. P.	£ s. d.	£ s. d.	£ s. d.

(*Signature*) *A*———— *B*———— Commissioner of Valuation.

FORM.

FINALLY REVISED VALUATION OF TENEMENTS.—(No. 3.)

County of — Union
City of — Barony
or Town of — Parish
or Borough of

Reference to Map.	Names.		Description of Tenement.	Area.	Rateable Annual Valuation.		Total Annual Valuation of Rateable Property.
	Townlands and Occupiers.	Immediate Lessors.			Land.	Buildings.	
				A. R. P.	£ s. d.	£ s. d.	£ s. d.

(*Signature*) *A*———— *B*———— Commissioner of Valuation.

FORM.

ANNUAL REVISION OF THE VALUATION OF TENEMENTS.]

County of — Union
City of — Barony
or Town of — Parish
or Borough of

Reference to Map.	Names.		Description of Tenement.	Area.	Rateable Annual Valuation.		Total Annual Valuation of Rateable Property.
	Townlands and Occupiers.	Immediate Lessors.			Land.	Buildings.	
				A. R. P.	£ s. d.	£ s. d.	£ s. d.

(*Signature*) *A*———— *B*———— Commissioner of Valuation.

CAP. LXIV.

An Act to continue and amend the Metropolitan Sewers Act.

[30th *June* 1852.]

11 & 12 Vict. c. 112. 12 & 13 Vict. c. 93. 14 & 15 Vict. c. 75.

'WHEREAS an Act was passed in the Session holden in the Eleventh and Twelfth Years of Her Majesty, "to consolidate, and continue in force for Two Years and to "the End of the then next Session of Parliament, the Metropolitan Commissions of Sewers," and the said Act was limited to continue in force for Two Years next after the passing thereof, and thence to the End of the then next Session of Parliament, and such Act has been amended by an Act passed in the Session holden in the Twelfth and Thirteenth Years of Her Majesty, Chapter Ninety-three, and has been further amended and has been continued by an Act of the last Session of Parliament, Chapter Seventy-five: And whereas it is expedient to continue the said Acts for such Period as herein mentioned, and to amend the same as herein provided:' 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:

Land to be rated to District Sewers Rate on One Fourth of its annual Value.

I. Notwithstanding the Provisions of the said firstly-mentioned Act, the Occupiers of any Land used as Arable, Meadow, or Pasture Ground only, or as Woodland, Orchard, Market Garden, Hop, Herb, Flower, Fruit, or Nursery Ground, which may be rateable to any District Sewers Rate under the said firstly-mentioned Act, or any Act amending or continuing the same, shall, in and for any such District Sewers Rate made after the passing of this Act, be assessed and charged in respect of such Land in the Proportion of One Fourth Part