CHAP. 67.

An Act to provide for Uniformity in the Assessment of Rateable Property in the Metropolis. [9th August 1869.] A.D. 1869.

WHEREAS it is expedient to provide for a common basis of value for the purposes of government and local taxation, and to promote uniformity in the assessment of rateable property in the metropolis:

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:

Preliminary.

Act to be construed as one with 25 & 26 Vict. c. 103. and 27 & 28 Vict. c. 39.

1. The Union Assessment Committee Act, 1862, is in this Act referred to as "the principal Act;" and the principal Act, and the Union Assessment Committee Act, 1864, (amending the same,) shall for the purposes of this Act, and so far as is consistent with the tenor thereof, be incorporated with this Act; and the expression "this Act" in the principal Act, and any expression referring to the principal Act which occurs in the said Act amending the same, or in any other Act or document, shall, as regards places to which this Act extends, be construed to mean the principal Act as incorporated with this Act.

Short title.

2. This Act (including the Acts incorporated herewith) may be cited as The Valuation (Metropolis) Act, 1869.

Extent of Act.

3. This Act shall extend only to unions and parishes not in union, which are for the time being either wholly or for the greater part in value thereof respectively situate within the jurisdiction of the Metropolitan Board of Works appointed under The Metropolis Management Act, 1855. 18 & 19 Vict. c. 120.

Definitions. "Metropolis:"

4. In this Act, unless the context otherwise requires,—

The term "metropolis" means the unions and parishes to which this Act extends:

A.D. 1869.

"Parish:" The term "parish" means any place for which a separate poor rate is or can be made, or for which a separate overseer is or can be appointed:

"Union:" The term "union" means any union of parishes, and any parish for which there is a separate assessment committee under this Act and the Acts incorporated herewith:

"Ratepayer:" The term "ratepayer" means every person who is liable to any rate or tax in respect of property entered in any valuation list:

"Year:" The term "year" means the twelve months commencing with the sixth of April and ending with the succeeding fifth of April; and words referring to a year refer to the same period:

"Surveyor of taxes:" The term "surveyor of taxes" means any surveyor of taxes, inspector of taxes, or other officer appointed or to be appointed by the Commissioners either of Inland Revenue or of Her Majesty's Treasury for the purposes of any tax in respect of which a valuation list is by this Act made conclusive:

"Overseers:" The term "overseers" includes any person or body of persons performing the duties of overseers so far as regards the assessment, making, and collection of rates for the relief of the poor:

"Vestry clerk:" The term "vestry clerk" means the vestry clerk, if any, elected under the Act of the session of the thirteenth and fourteenth years of the reign of Her present Majesty, chapter fifty-seven, or under a local Act, or, if there is no such clerk, the vestry clerk appointed under "The Metropolis Management Act, 1855:"

"Hereditament:" The term "hereditament" means any lands, tenements, hereditaments, and property which are liable to any rate or tax in respect of which the valuation list is by this Act made conclusive:

"Gross value:" The term "gross value" means the annual rent which a tenant might reasonably be expected, taking one year with another, to pay for an hereditament, if the tenant undertook to pay all usual tenant's rates and taxes, and tithe commutation rentcharge, if any, and if the landlord undertook to bear the cost of the repairs and insurance, and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent:

"Rateable value." The term "rateable value" means the gross value after deducting therefrom the probable annual average cost of the repairs, insurance, and other expenses as aforesaid:

The Acts specified in the first schedule to this Act are in this Act referred to by the short title placed opposite to them in that schedule.

Assessment Committee.

Election of assessment

5. Where, in any parish which is not included in any union formed under the Poor Law Amendment Act, 1834, and the Acts

amending the same, there is for the time being a vestry elected according to the provisions of the Metropolis Management Act, 1855, but no assessment committee under the principal Act, the following provisions shall have effect:

committee in single parish where there is a vestry.

(1.) Where in any such parish there is a board of guardians having power under any Local Act to assess or make the rates for the relief of the poor, that board of guardians shall appoint an assessment committee:

(2.) Where any two of such parishes are united under a Local Act for the purpose of assessing or making the rates for the relief of the poor, the guardians for such united parishes elected in pursuance of the Poor Law Amendment Act, 1834, and the Acts amending the same, shall appoint an assessment committee:

(3.) In cases other than those before mentioned the vestry of such parish shall appoint an assessment committee:

(4.) In the first year after the passing of this Act and every subsequent year, the body who appoint an assessment committee under this section shall on a day fixed by such body between the fifteenth and twenty-ninth of April in that year, or some other day fixed by the Poor Law Board, hold a meeting, and appoint from among themselves an assessment committee (consisting of not less than six nor more than twelve in number) in the same manner, as near as may be, as if the parish or united parishes were an union and the appointing body a board of guardians within the meaning of the principal Act.

All the provisions of this Act and the Acts incorporated herewith shall—

(*a.*) in cases where the assessment committee is appointed by guardians under this section be construed as if such guardians, and the monies applicable by such guardians for the relief of the poor were the guardians mentioned in the principal Act and the common fund; and—

(*b.*) in cases where the assessment committee is appointed by the vestry be construed, so far as is consistent with the tenor thereof, as if the terms vestry, members of the vestry, vestry clerk, assistant vestry clerk, and monies applicable to the payment of the expenses of a vestry under the Metropolis Management Act, 1855, were respectively substituted for the terms board of guardians, guardians, clerk of the board of guardians, assistant clerk of the board of guardians, and common fund, but nothing in such Acts

A.D. 1869.

relating to ex-officio guardians shall have any application in the case of a vestry.

Making of Valuation Lists.

Making of valuation lists.

6. The overseers of every parish to which this Act extends, within the time in this Act mentioned, shall make and sign a valuation list of their parish in duplicate, in accordance with this Act.

Valuation lists to be dealt with under 25 & 26 Vict. c. 103. ss. 17 to 21.

7. After the valuation list is signed by the overseers the same proceedings shall be had as are directed by the seventeenth, eighteenth, nineteenth, twentieth, and twenty-first sections of the principal Act, subject to the alterations made by this Act.

Duplicate sent to surveyor of taxes.

8. The overseers shall send one duplicate of the valuation list to the surveyor of taxes of the district at the same time that the other duplicate is deposited by them. The surveyor of taxes shall insert in the duplicate so sent to him the amount in his opinion of the gross value of the hereditaments comprised in such list where such amount differs from the amount inserted by the overseers, and shall transmit the duplicate to the assessment committee within twenty-eight days after he has received the same.

Notice to occupier of alteration of value, &c.

9. In each of the following cases; namely,

(1.) Where the overseers of the parish insert in the valuation list some hereditament not previously assessed, or raise the gross or rateable value of some hereditament above the value stated in the valuation list for the time being in force or (where there is no valuation list) in the then last assessment to the poor rate, or

(2.) Where the assessment committee (otherwise than in determining an objection) alter a valuation list by inserting therein some hereditament, or by raising the gross or rateable value of some hereditament comprised therein,

the overseers shall immediately after the deposit or re-deposit of the list (as the case may be) serve on the occupier of such hereditament, a notice of the gross and rateable value thereof inserted in the valuation list.

Notice to state time and mode of objection.

10. The notice of the deposit and re-deposit of the valuation list published by the overseers shall state the times at which and the mode in which objections are to be made.

Grounds on which persons may object before assessment committee.

11. Objections may be made before the assessment committee by any person authorized by this Act and the Acts incorporated herewith to object who feels himself aggrieved by reason of the unfairness or incorrectness of the valuation of any hereditament, or by reason of the insertion or incorrectness of any matter in the valuation list, or by reason of the omission of any matter therefrom,

or by reason of such a valuation list as is required by this Act not having been transmitted by the overseers to the assessment committee. The notice of objection shall specify the correction which the objector desires to be made.

Surveyor of taxes, &c. may inspect, copy, and object to valuation list.

12. A surveyor of taxes, and any ratepayer in the parish, shall have the same right of inspecting, copying, taking extracts from, and objecting to any valuation list which relates to his district or parish as is given to any person by this Act and the Acts incorporated herewith.

If overseers do not transmit list, committee to appoint a person to do so.

13. If the overseers of any parish fail to transmit such a valuation list as is required by this Act, the assessment committee shall appoint some person to make a valuation list, and may allow such person such remuneration in addition to his expenses as they think fit; and all expenses incurred by the assessment committee in pursuance of this section shall be paid by the guardians, and charged by them to such parish.

The person so appointed shall have for the purposes of this section the same powers and duties as overseers, and the valuation list so made shall be dealt with in the like manner as if it had been duly made and transmitted by the overseers.

Valuation list to be revised, certified, and sent to overseers, &c.

14. The assessment committee, within the time in this Act mentioned, shall revise the valuation list in accordance with this Act and the Acts incorporated herewith. When they have finally approved such valuation list, they shall cause the totals of the gross and rateable value in such list to be ascertained and inserted in the list, and three members of the committee present at the meeting at which the list is finally approved shall sign at the foot thereof such declaration of approval and certificate of compliance with this Act as is contained in Part One of the second schedule to this Act. One duplicate, so certified, shall be sent to the clerk of the managers of the metropolitan asylum district, and the other duplicate to the overseers of the parish to which it relates.

Deposit of duplicate of list in each parish.

15. The overseers of the parish, on receiving the duplicate of the valuation list so sent to them by the assessment committee, shall immediately deposit it in the place in which the rate books of the parish are kept, and shall publish notice of such deposit, and of the time and mode of making appeals, and of the grounds on which an appeal is allowed by this Act to be made.

Deposit of list at office of the managers of metropolitan asylum district.

16. The certified valuation list so sent to the clerk of the managers of the metropolitan asylum district by the assessment committee shall be deposited at the office of such managers, and within the time in this Act mentioned shall be returned by such clerk to the same assessment committee.

A.D. 1869.

Printing and distribution of totals of gross and rateable value in valuation list.

17. The clerk of the managers of the metropolitan asylum district shall, within the time in this Act mentioned, cause the totals of the gross and rateable values of all the valuation lists to be printed, and a printed copy of all such totals to be sent to every assessment committee, and the overseers of every parish in the metropolis and in every county in which any parish to which any of such totals relate is situate, to the clerks of the peace for every such county, to the Commissioner of the Metropolitan Police, the Corporation of the City of London, the Metropolitan Board of Works, every district board in the metropolis, and the Poor Law Board. Every assessment committee, overseer, and ratepayer within the metropolis and every such county shall respectively be entitled to have printed copies of such totals on payment of one penny for each copy of all the said totals.

Appeals.—Special Sessions.

Holding of special session to hear appeals.

18. In every petty sessional division in the metropolis the justices of the peace acting in and for such division shall, in every year at the time mentioned in this Act, hold a special sessions for hearing appeals under this Act against the valuation lists of the several parishes within such division.

Persons entitled to appeal to special sessions.

19. Any ratepayer and any overseers of a parish, so far as respects the valuation list of such parish, and any surveyor of taxes, so far as respects the valuation list of any parish in the petty sessional division, may, if he or they feel aggrieved by any decision of the assessment committee on an objection made with respect to the unfairness or incorrectness of the valuation of any hereditament included in such list, but not otherwise, appeal against such decision to the special sessions. The right to appeal to special sessions shall not deprive a person of any other right of appeal conferred on him by this Act.

Extent of jurisdiction of special sessions.

20. The justices in special sessions under this Act shall not hear any appeal touching any matter with respect to which notice of appeal to the general assessment sessions has been served in manner prescribed by this Act, and shall not hear any appeal touching any part or alter any part of the valuation list except the part relating to the value of an hereditament; and a decision of such justices and an alteration by them of the value of an hereditament in the valuation list of any parish shall affect only the rights of the ratepayers of such parish among themselves, and shall not of itself in any way alter the totals of the gross or rateable value of such list as settled by the assessment committee, but may form a reason for an appeal against such totals to the assessment sessions and superior court as herein-after mentioned.

Powers of special sessions.

21. The justices in special sessions under this Act may adjourn their court from time to time, as may be necessary for the performance of their duties under this Act. They shall have with respect to the attendance and examination of witnesses, the taking of evidence, the keeping order in court, the enforcing their orders, and all matters necessary for the execution of their duties under this Act, the same powers and jurisdiction as if they were assembled in petty sessions.

Notice by special sessions of time of sitting.

22. The justices in special sessions shall send a written notice of the time and place at which they will hold a special sessions for the purpose of hearing appeals with respect to any parish to the overseers of such parish, who shall publish it as soon as it is received by them.

Appeals.—Assessment Sessions.

Court of general assessment sessions.

23. For the purpose of hearing appeals under this Act against any valuation list in the metropolis, the justices of the peace appointed as herein-after mentioned shall at the time mentioned in this Act assemble and hold a court of general assessment sessions (in this Act referred to as the assessment sessions).

Appointment of members of general assessment sessions.

24. The justices who are to form the court of general assessment sessions shall be appointed annually as follows:

1. Three justices of the peace of the county of Middlesex (of whom the assistant judge of the court of the sessions of the peace of the said county shall be one) shall be appointed by the court of general quarter sessions or general sessions of the peace for the county of Middlesex:
2. Two justices of the peace of the county of Surrey shall be appointed by the court of general or quarter sessions of the peace for the county of Surrey:
3. Two justices of the peace of the county of Kent shall be appointed by the court of general sessions for the county of Kent:
4. Two justices of the peace of the city of London shall be appointed by the court of the mayor and aldermen of the city of London in the inner chamber.

The said justices shall be appointed in the month of October in every year, or at such other time as may be from time to time fixed by the appointing body. They shall hold office for twelve months beginning on the first of November, and any casual vacancy may be filled up by the appointing body.

A.D. 1869.

Officers of general assessment sessions.

25. The justices in assessment sessions may from time to time appoint, with the consent of the Poor Law Board, a clerk, and other persons to assist them in the performance of their duties under this Act, and may assign him or them such remuneration and such duties as the Poor Law Board may approve.

Chairman, quorum, and powers of general assessment sessions.

26. The justices in assessment sessions may from time to time appoint one of their own number to act as their chairman, who shall have a second or casting vote, and they may from time to time determine on their quorum so that it be not less than three.

The court of general assessment sessions may adjourn from time to time, as may be necessary for the performance of their duties under this Act, and (for the purpose of giving judgment only) from place to place in the metropolis. They shall with respect to the attendance and examination of witnesses, to the taking of evidence, to the keeping of order in court, to contempt of court, to the enforcement of their orders, and to all matters necessary for the execution of their duties under this Act, have the same jurisdiction and powers and be in the same position as a court of quarter sessions; and, subject to the express provisions of this Act, shall conduct their proceedings, be convened, and be in the same position, as near as may be, as if they were a court of quarter sessions.

Orders as to proceedings and recognizances on appeals.

27. The justices in assessment sessions may, with the approval of one of Her Majesty's Principal Secretaries of State, make orders from time to time for the purpose of regulating the proceedings on appeals to them under this Act, and for determining the recognizances (if any) to be entered into by appellants in the case of appeals either to special sessions or to the assessment sessions.

Fees on appeals under Act.

28. The justices in assessment sessions may make a table of the fees which in their opinion should be paid to the clerks of special sessions and to the clerk of assessment sessions in the case of appeals under this Act, and shall lay such table before one of Her Majesty's Principal Secretaries of State in the same manner as the justices at quarter sessions may make and lay before such Secretary of State a table of fees, and all the provisions of section thirty of the Act of the session of the eleventh and twelfth years of Her Majesty's reign, chapter forty-three, (which section relates to a table of fees and to the prohibition of clerks taking other fees,) shall apply in the case of a table of fees made, and the business done by the said clerks under this Act.

All fees paid in the case of appeals to the assessment sessions shall be paid to the account of the receiver of the Metropolitan

Common Poor Fund, and shall be so paid and taken and accounted for in such manner as the Poor Law Board may from time to time by order prescribe.

Places for hearing appeals.

29. The justices in assessment sessions shall from time to time appoint the place in the metropolis where the appeals relating to each parish in the metropolis are to be heard, and may, if they think fit, divide the metropolis into districts for the purpose of appeals, and appoint one or more places for every such district.

Public notice of times of holding courts to be given.

30. The justices in assessment sessions shall cause public notice to be given of the several times at which they will sit at the several places appointed for the hearing of appeals; such notice may be given under the hand of their clerk, and shall be given by advertisement in some newspaper circulating generally in the metropolis, and by sending a copy of such notice to every surveyor of taxes in the metropolis, to every assessment committee which would have a right to appeal at such court, and to the overseers of every parish to which any appeal relates, and to all the parties to the appeal.

The overseers shall publish the notice as soon as it is received by them.

Summons of certain officers as witnesses.

31. The justices in assessment sessions may order any clerk to the Commissioners of Taxes, any surveyor of taxes, clerk of assessment committee, overseer, assistant overseer, or like officer in the metropolis to produce any documents relating to rates or taxes which such justices may consider necessary for determining an appeal, and do not relate to profits of trade or of concerns in the nature of trade.

Any person who refuses, after tender of a reasonable sum for his expenses, to obey any order under this section shall be liable (on summary conviction before the justices in assessment sessions or any other two justices) to a penalty not exceeding five pounds.

Persons entitled to appeal to assessment sessions.

32. Any ratepayer and any surveyor of taxes, and any overseer, with the consent of the vestry of his parish, who may feel aggrieved by any decision of the assessment committee, on an objection made before them to which he was a party, or by any decision of special sessions, whether he was a party or not, may appeal against such decision to the assessment sessions.

Any assessment committee in the metropolis, or in the county in which the parish to which the appeal relates is situate, any overseers in the metropolis or such county, with the consent of the vestry of their parish, any ratepayer in the metropolis or such county, and any body of persons authorized by law to levy rates or require contributions payable out of rates in the metropolis or such county,

A.D. 1869.

may appeal to the assessment sessions, if they or he feel aggrieved by reason—

(1.) of the total of the gross value of any parish being too high or too low;

(2.) of the total of the rateable value of any parish being too high or too low; or

(3.) of there being no approved valuation list for some parish.

Proceedings on Appeals.

Notice of appeal to special or assessment sessions.

33. Notice in writing of every appeal, whether to special sessions or the assessment sessions, specifying the correction which the appellant desires to have made in the valuation list, must be served, within the time in this Act mentioned, on the following persons; namely,

in all cases on the surveyor of taxes of the district to which the appeal relates, and on the clerk of the assessment committee which approved the list wholly or partly questioned by the appeal:

when the appeal relates to the unfairness or incorrectness of the valuation of, or to the omission of an hereditament occupied by any person other than the appellant, or to the incorrectness of any matter stated in the list with respect to any such hereditament, then on such person:

if an assessment committee or a surveyor of taxes is the appellant, then also on the overseers of the parish to which the appeal relates:

Provided that it shall not be necessary to serve any notice of appeal on the surveyor of taxes in any case in which the appeal relates only to the rateable value of any hereditament.

The clerk of the assessment committee, on receiving notice of an appeal, shall forthwith serve notice thereof on the clerk of the special sessions or of the assessment sessions, as the case may require.

Sessions to hear and determine appeals, and alter list accordingly.

34. The justices in special sessions and in assessment sessions respectively shall, in open court, hear and determine all appeals brought before them in such order as they may respectively from time to time appoint. They may adjourn the hearing from time to time, and to any day not later than the day before which all appeals to them are required by this Act to be heard; and in the case of assessment sessions for the purpose of obtaining the decision of any superior court to any day necessary for that purpose; and if from accident or mistake due notice of appeal has not been given, or if an additional notice of appeal appears to be required, they

may, if they think it just, order notice of appeal to be given. They may confirm or alter the valuation list, so far as it is questioned by the appeal, in such manner as they think just, but shall not make any alteration in contravention of this Act. The clerk of the assessment committee, or some deputy allowed by the assessment committee, shall attend the court with the valuation list to which the appeal relates, and any alteration shall be made by the justice acting as chairman of the sessions in that list, and the said justice shall place his initials against such alteration.

Making of valuation list where none approved.

35. If it appears to the justices in assessment sessions on any appeal that there is no approved valuation list for some parish, they may appoint some proper person (with such remuneration as they may appoint) to make a valuation list. Such person shall have for that purpose the same powers and duties as overseers.

The valuation list so made shall be deposited and otherwise made known to the persons interested in such manner as the court may direct, but in manner as near as may be as is provided in this Act with respect to the list originally made.

The costs of making such valuation list shall be paid by the assessment committee who failed to approve the list, and shall be deemed part of their expenses under the principal Act.

Assessment sessions may, on application of party to appeal, order valuation.

36. If any of the parties to the appeal apply to the justices in assessment sessions to direct a valuation of any hereditament with respect to which any appeal may be made, and if such applicant or applicants give such security as the court think proper to pay the costs of the valuation, the court may, in their discretion, appoint some proper person to make such valuation.

Adjournment to receive valuation list or valuation.

37. Where the court appoint a person to make a valuation list or a valuation, they may fix some subsequent day, either before or after the day before which all appeals are required by this Act to be heard, for receiving such valuation list or valuation, and may adjourn the hearing to that day.

Valuation to be in writing, person making it to have power to enter.

38. The person so appointed to make a valuation shall make his valuation in writing signed by him, showing the particulars of the hereditaments comprised therein, and the amounts at which he has valued the same respectively.

Such person may at all reasonable times, with or without assistants, enter upon any of the hereditaments directed to be valued, and may do thereon all acts necessary for completing the valuation.

Costs of appeal.

39. The costs of any appeal, including the costs of any such valuation as aforesaid, shall be in the discretion of the justices in special

A.D. 1869.

or assessment sessions (as the case may be), and shall be awarded by them to be paid by such parties to the appeal, and in such proportions, as they think just.

Costs (including the costs of making a valuation) so ordered to be paid may be recovered as if they had been awarded by a court of quarter sessions, and when ordered to be paid by parties other than a ratepayer shall be paid as in this Act mentioned.

Appeal from decision of assessment sessions on points of law.

40. The same proceedings may be had by special case and certiorari or otherwise, for questioning any decision of the justices in assessment sessions, as may be had for questioning any decision of the justices in general or quarter sessions, provided that every such certiorari shall be sued out within three months after the decision is given.

At any time after notice given of appeal under this Act to the assessment sessions, it shall be lawful for the parties, by consent and by order of any judge of one of the superior courts of common law at Westminster, to state the facts of the case in the form of a special case for the opinion of any of those courts, and to agree that a judgment in conformity with the decision of that court, and for such costs as that court may adjudge, may be entered on the application of either party at the meeting of the justices in assessment sessions next or next but one after such decision has been given, and such judgment may be entered accordingly, and shall be of the same effect in all respects as if the same had been given by the assessment sessions upon an appeal duly brought before them and adjourned; and the justices shall, if necessary, hold a sessions or an adjourned sessions for this purpose.

Notice in writing of the decision of any superior court in pursuance of this section shall be served by the clerk of the assessment sessions on the assessment committee which approved the list questioned on the appeal to such court.

Notice of alteration of list to be sent to overseers.

41. Notice of every alteration in the valuation list, which alteration is made in consequence of any decision on any appeal to the special sessions, assessment sessions, or a superior court, shall, as soon as possible, be sent in writing by the clerk of the assessment committee to the overseers and surveyor of taxes of the parish and district respectively to which the list which is so altered relates, and such alteration shall be entered by the clerk of the assessment committee and by the overseers on the duplicates respectively deposited with them.

Notice of every alteration in the total of the gross and rateable value of any valuation list, which alteration is made in consequence

of any decision on any appeal to the assessment sessions or a superior court, shall as soon as possible be sent in writing by the clerk of the assessment committee to the clerk of the managers of the Metropolitan Asylum District, and the clerk of such managers shall send in writing such altered total to every person and body of persons who has power to levy or make any rate or assessment or require any contribution based on such total.

Times for Proceedings.

Times within which proceedings in making valuation list are to be done.

42. With respect to the times within which proceedings under this Act and the Acts incorporated herewith are to be done, the following provisions shall have effect; that is to say,

(1.) The overseers shall make and deposit the valuation list before the first of June in the first year after the passing of this Act:

(2.) The overseers shall transmit the valuation list to the assessment committee not sooner than fourteen and not later than seventeen days after notice is given of the deposit of such list:

(3.) Notice of any objection by any person other than the surveyor of taxes and the overseers shall be given before the expiration of twenty-five days after the list is deposited:

(4.) The assessment committee shall revise the valuation list before the first of October in the same year, and before the same day, but not less than sixteen days after the transmission of the list to them by the overseers, shall hold a meeting for hearing objections to such list:

(5.) The assessment committee shall give notice of a meeting for hearing objections to a list not less than sixteen days before such meeting:

(6.) Notice of objection with respect to any list by the surveyor of taxes and by the overseers shall be given not less than seven days before the meeting at which objections to such list will be heard by the assessment committee:

(7.) The assessment committee shall send the valuation list to be re-deposited within three days after it is approved by them, and shall appoint a day not less than fourteen nor more than twenty-eight days after such re-deposit for hearing objections to the alterations, of which objections seven days notice shall be given by the objector:

(8.) The assessment committee shall finally approve and send the valuation list to the overseers, and the clerk of the managers of the metropolitan asylum district, before the first of November in the same year:

A.D. 1869.

(9.) Notices of appeal to special sessions shall be given on or before the twenty-first of November in the same year:

(10.) The justices may hold the special sessions at any time after the thirtieth of November in the same year, which will enable them to determine all appeals before the ensuing first of January:

(11.) The clerk of the said managers shall send out the printed totals before the first of December in the same year, and shall return the valuation list to the assessment committee not sooner than fourteen nor later than twenty-one days after the totals are sent out:

(12.) Notices of appeals to assessment sessions shall be given on or before the fourteenth of January in the same year:

(13.) The justices may hold the assessment sessions at any time after the first of February in the same year, which will enable them to determine all appeals (except where a valuation list or valuation is ordered) before the ensuing thirty-first of March:

(14.) Notice of the times at which the assessment sessions will be held at each place shall be given by the clerk ten days at least before the first court is held.

Effect of Valuation List.

Duration of valuation list.

43. The valuation list as approved by the assessment committee, and, if altered on any appeal under this Act to any sessions or a superior court, as so altered, shall come into force at the beginning of the year (commencing on the sixth of April) succeeding that in which it is made, and shall last for five years, subject to any alterations that may be made by any supplemental or provisional list as herein-after mentioned.

Rate to be levied notwithstanding appeal.

44. Notwithstanding any appeal under this Act which may be pending at the commencement of the year, the valuation list shall come into force unaltered, and every assessment, contribution, rate, and tax in respect of which the valuation list is conclusive shall be made, required, levied, and paid in accordance with such valuation list; and where in consequence of the decision on any appeal under this Act to assessment sessions or a superior court an alteration in such valuation list is made which alters the amount of the assessment, contribution, rate, or tax levied thereunder, the difference, if too much has been paid, shall be repaid or allowed, and if too little, shall be deemed to be arrears of the assessment, contribution, rate, or tax (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

Valuation list to be conclusive for purposes of certain rates, taxes, and qualifications.

45. The valuation list for the time being in force shall be deemed to have been duly made in accordance with this Act and the Acts incorporated herewith, and shall for all or any of the purposes in this section mentioned be conclusive evidence of the gross value and of the rateable value of the several hereditaments included therein, and of the fact that all hereditaments required to be inserted therein have been so inserted; that is to say,

(1.) For the purpose of any of the following rates which are made during the year that the list is in force, namely, the county rate, the metropolitan police rate, the church rate, the highway rate, the poor rate, the police, sewers, consolidated and other rates in the city of London, the sewers, lighting, general, and other rates levied by order of district boards or vestries, the main drainage improvement and other rates, and sums assessed on any part of the metropolis by the Metropolitan Board of Works, assessments for contributions under the Metropolitan Poor Act, 1867, and every other rate, assessment, and contribution levied, made, and required in the metropolis on the basis of value:

(2.) For the purpose of any of the following taxes which become chargeable during the year that the list is in force; namely,

(*a.*) The tax on houses levied under the House Tax Act and the Acts therein incorporated or referred to: 14 & 15 Vict. c. 36., &c.

(*b.*) Any tax assessed in pursuance of the Income Tax Act, and any Acts continuing or amending the same, on any lands, tenements, and hereditaments, in all cases where the tax is charged on the gross value, and not on profits: 5 & 6 Vict. c. 35., &c.

(3.) For the purpose of determining, so far as it is applicable, the value of any hereditament included therein for the purposes of the Acts relating to the sale of exciseable liquors, to the qualification of a juror, to the qualification of a vestryman, and an auditor of accounts under the Metropolis Management Act, 1855, and to the qualification of a guardian and of a manager under the "Poor Law Amendment Act, 1834," or the "Metropolitan Poor Act, 1867," at any time at which such value is required to be ascertained:

And in construing the Metropolitan Police Act and the Acts amending the same, the last valuation for the time being acted upon in assessing the county rate shall be deemed to mean the valuation list for the time being in force: 10 Geo. 4. c. 44.

A.D. 1869.

15 & 16 Vict. c. 81., &c.

And in construing the County Rate Act and Acts referring to the valuation, estimate, basis, or standard for the county rate, the valuation, estimate, basis, or standard shall be deemed to be the rateable value stated in such list:

14 & 15 Vict. c. 36., &c.

And in construing the House Tax Act and the Acts therein incorporated or referred to, the full and just yearly rent shall be deemed to be the gross value stated in such list:

5 & 6 Vict. c. 35., &c.

And in construing the Income Tax Act and any Acts continuing or amending that Act, with respect to schedules A. and B. thereof, annual value shall be deemed to mean the gross value stated in such list.

Revision of Valuation List.

Mode of revising valuation list.

46. Every valuation list shall be revised in manner directed by this Act, and such revision in every period of five years (the first of such periods beginning with the sixth of April one thousand eight hundred and seventy-one) shall be conducted as follows:

(1.) In each of the first four years of such period a supplemental list shall, if necessary, be made out in the same form as the valuation list, and shall show all the alterations which have taken place during the preceding twelve months in any of the matters stated in the valuation list, but shall contain only the hereditaments affected by such alterations. If no alteration has taken place which makes a supplemental list necessary, the overseers shall send a certificate to that effect to the assessment committee in place of such list, which certificate may be in the form contained in the second schedule to this Act:

(2.) In the fifth year of every such period the overseers shall make a new valuation list:

(3.) The same regulations shall be observed and the same proceedings shall be had in the case of a supplemental list and a new valuation list as are directed by this Act and the Acts incorporated herewith in the case of the valuation list made in the first year after the passing of this Act:

(4.) A supplemental list and a new valuation list shall come into force at the beginning of the year succeeding that in which they are respectively made, in the same manner and subject to the same conditions as the valuation list made in the first year after the passing of this Act:

(5.) In each of the last four years of such period the valuation list which was in force on the day before the commencement of each such year, together with and as altered by the

supplemental list, if any, which comes into force at the commencement of such year, shall be the valuation list which is in force during that year:

(6.) A new valuation list when it comes into force shall supersede the valuation list which was in force during the fifth year of such period.

Provision for valuing a house built between the times at which the valuation list is made.

47. If in the course of any year the value of any hereditament is increased by the addition thereto or erection thereon of any building, or is from any cause increased or reduced in value, the following provisions shall have effect:

(1.) The overseers of the parish in which such hereditament is situate may, and on the written requisition of the assessment committee or of any ratepayer of the union or of the surveyor of taxes for the district shall, send to the assessment committee a provisional list containing the gross and rateable value as so increased or reduced of such hereditament:

(2.) A copy of the requisition shall be sent by the person making it to the clerk of the assessment committee, and if within fourteen days after the requisition has been served on the overseers they make default in sending such provisional list he shall forthwith summon the assessment committee, and the assessment committee shall appoint a person to make such provisional list, in the same manner as is in this Act provided in the case of the overseers failing to transmit a valuation list:

(3.) On the receipt of the list the clerk of the assessment committee shall serve on the surveyor of taxes for the district a copy of the list, and shall serve on the occupier of any hereditament to which the list relates a copy of so much thereof as relates to that hereditament. Every copy shall be accompanied by a notice specifying a day, being not less than fourteen days after the date of the service of the notice on or before which any objection to the provisional list may be made, and stating the mode in which an objection is to be made. Such copy and notice shall be served in the same way as notices by an assessment committee are served:

(4.) An objection may be made to any such provisional list by the said occupier, and by the surveyor of taxes, or by either of them, by notice thereof in writing being served on the clerk of the assessment committee, on the overseers,

A.D. 1869.

on the surveyor of taxes, and on the occupier, or on such of them as the case may require:

(5.) The clerk of the assessment committee, on the receipt of the notice of any objection, shall forthwith summon a meeting of the committee, and give notice of the time and place of such meeting to the overseers, to the surveyor of taxes, and the occupier:

(6.) The committee shall hear and determine on the objection in the same manner as if it were an objection to a valuation list, and may make such order as they think just:

(7.) If no objection is made, then on the expiration of the time for making objections, or if an objection is made then as soon as the assessment committee have determined on the objection, the assessment committee shall cause a copy to be made of the provisional list, with any alteration made in it by the committee, and shall return the list and the copy thereof, after being dated and signed by their clerk, to the overseers:

(8.) A provisional list, signed as aforesaid, shall have operation from the date of the service by the clerk of the assessment committee of a copy of the list and notice on the occupier, and shall continue in force until the first list (supplemental or other) which is subsequently made comes into force:

(9.) Upon a provisional list coming into operation the overseers shall make such entries in the rate book for the then current poor rate as will bring the same into conformity with such list, and shall also enter therein the date at which such list is to come into operation, and shall charge the occupier of such hereditament with a proper proportion of such current poor rate, regard being had to the time which has elapsed between the making of such rate and the said date and to the rateable value stated in such provisional list, and such occupier shall be considered as actually rated for such sum from the said date, and be liable to pay the same, and the same may be enforced accordingly:

(10.) A provisional list during the time that it is in force shall be deemed to form part of the valuation list for the time being in force, and shall (so far as is necessary) be substituted for so much of that valuation list as relates to the same hereditament, and every rate and tax in respect of which the valuation list is conclusive, which are respectively

made or charged after the provisional list comes into force, and the proportion of the current rate charged as before provided in this section, shall be levied accordingly; but if when the next revision of the valuation list takes place the list as approved and altered on appeal contains a smaller value for the hereditament comprised in a provisional list than the value stated in such provisional list, the amount of rate or tax which has been overpaid in consequence of the larger value having been stated shall be repaid or allowed:

(11.) Nothing in this section shall affect the value on which any rate is made or sum is assessed or contribution required which is made, assessed, or required on the totals of the gross or rateable value of parishes or unions.

Expenses.

Costs of appeal, &c.

48. The costs of an appeal awarded against or incurred by any assessment committee or overseers shall be deemed to be expenses incurred under this Act and the Acts incorporated herewith, and shall be raised and paid accordingly.

Any costs or expenses awarded against or incurred by any surveyor of taxes shall be defrayed in the same manner as expenses are directed to be defrayed by the Acts relating to the taxes in respect of which the valuation list is made conclusive.

Inland Revenue may make allowances for expenses of Act.

49. The Commissioners of Inland Revenue may make such allowances as they think fit for remunerating any person employed by them in the execution of this Act, and for the discharge of any costs or expenses incurred by him.

Expenses.

50. The expenses of the assessment sessions and such remuneration as the Poor Law Board may from time to time allow to the clerk of the managers of the metropolitan asylum district, the clerk of the assessment sessions, and persons appointed to assist the assessment sessions as provided by this Act, and such costs and expenses incurred by such clerks and persons under this Act as the Poor Law Board may allow, after such audit as the Poor Law Board may direct, shall be paid by the receiver of the Metropolitan Common Poor Fund out of any monies for the time being in his hands, and shall be paid at such times and in such manner and upon such precept of the Poor Law Board as the Poor Law Board may from time to time prescribe, and the Poor Law Board may require contributions for the purpose of raising such remuneration, expenses, and costs.

A.D. 1869.

Rules for formation of Valuation List.

Form and contents of valuation list.

51. The valuation list shall be made out in the form given in the second schedule to this Act.

5 & 6 Vict. c. 35.

The overseers shall not include in such valuation list any hereditaments (except tithes or payment in lieu of tithes) which are charged according to Rule two in section sixty of the Income Tax Act, but shall include tithes and payments in lieu of tithes and every hereditament in their parish, and shall enter every hereditament in the valuation list in accordance with the classes mentioned in the third schedule to this Act, so that the deductions to be made in ascertaining the rateable value may be calculated in accordance with that schedule.

Deductions for rateable value.

52. The per-centage or rate of deductions to be made from the gross value in calculating the rateable value for the purposes of this Act shall not exceed the amounts in the third schedule to this Act, so far as the same are applicable.

Amount of gross value specified by the surveyor of taxes to be inserted, unless disproved.

53. When a surveyor of taxes gives notice of objection or of appeal, the amount specified in the notice as being in his judgment the gross value of any hereditament referred to in the notice shall be inserted in the valuation list by the assessment committee, special sessions, or assessment sessions, unless it is proved to the satisfaction of the assessment committee, special sessions, or assessment sessions, that such amount ought not to be so inserted.

Saving of exemptions and exceptional principles of valuation.

54. Nothing contained in this Act or the Acts incorporated herewith shall affect any exemption or deduction from or allowance out of any rate or tax whatever, or any privilege of or provision for being rated or taxed on any exceptional principle of valuation.

Returns.

Occupier to make returns.

55. In the first year after the passing of this Act, and in every subsequent year in which a new valuation list is made, or in the month of March preceding any such year, every person who is liable to be charged with any rate or tax in respect of which the valuation list is made conclusive shall, when required, make to the overseers of his parish such statement or return as a person chargeable under the Income Tax Act and the Acts amending the same is bound to make.

Surveyor of taxes to supply notices and forms for returns to overseers,

56. For the purpose of securing the proper making of such returns, the surveyor of taxes shall in the month of February preceding send to the overseers of each parish in his district a sufficient number of printed forms and notices, and the overseers, within a month after the receipt thereof, shall serve a notice and

form on every person in their parish required by this Act to make a return; and every person required by this Act to make a return shall make it within twenty-one days after the service of a notice and form on him.

who are to serve them.

The forms and notices shall be such as are prescribed by the Income Tax Act or the Acts amending the same, or as the Commissioners of Her Majesty's Treasury may from time to time prescribe, and any such form duly filled up and signed shall be deemed to be a sufficient return.

The return shall be delivered to the overseers of each parish, and together with the valuation list shall be sent by them to the surveyor of taxes, and by the surveyor of taxes to the assessment committee.

Assessment committee may require returns from owner and occupier.

57. An assessment committee may, by order, require any person who is the owner or occupier or reputed owner or occupier of any hereditament in their union to send them a return in writing of all or any of the following things; viz., of the rent receivable or payable by him (as the case may be) for such hereditament, and of the person entitled to any tithe rentcharge charged on such hereditament, and of the amount of the same, and of the several persons by whom any tithe rentcharge is paid to him, and of the amounts paid by each such person, and of any other particulars respecting such hereditament as are required for the due execution of this Act and the Acts incorporated herewith. And every such owner or occupier shall obey such order within fourteen days after the service thereof on him.

Penalty for no or false returns.

58. If any person wilfully refuses or neglects to make any return lawfully required under this Act within the times respectively limited by this Act in that behalf, he shall be liable, on summary conviction, to a penalty not exceeding five pounds.

If any person wilfully makes or causes to be made a false return, he shall be liable, on summary conviction, to a penalty not exceeding ten pounds.

Miscellaneous.

Provision for cases where no guardians and where no overseers.

59. With respect to any parish which is not included in any union of parishes, and in which there is no board of guardians, the following provisions shall have effect:

(1.) The assessment committee of the adjoining union shall act as the assessment committee of that parish, and where there is more than one such adjoining union the Poor Law Board shall determine the assessment committee which is to act for such parish:

A.D. 1869.

(2.) Every such parish shall, for the purposes of this Act and the Acts incorporated herewith, but not for any other purpose, be deemed to be within the union of the assessment committee which acts for it:

(3.) The masters of the bench, treasurer, governors, or other body of persons in such parish, may, at the time appointed for the election of an assessment committee, appoint a person to be a member of such assessment committee in addition to the number elected under this Act and the Acts incorporated herewith:

(4.) Where there are no overseers the assessment committee shall appoint some person to perform the duties of the overseers under this Act and the Acts incorporated herewith, and may award him such remuneration as they think fit; and the person so appointed shall perform those duties, and shall, for that purpose, have all the powers of overseers:

(5.) A proportionate share of the expenses of the assessment committee under this Act and the Acts incorporated herewith, and any remuneration paid to or expenses incurred by the person appointed by them under this or any other section to make a valuation list, shall be charged on such parish, and the sums so charged shall be paid by the masters of the bench, treasurer, governor, or other body of persons; and sections sixty-six, sixty-seven, and sixty-eight of the Metropolitan Poor Act, 1867, shall apply to such sums in the same manner as if the assessment committee and their clerk were the Poor Law Board and the receiver mentioned in those sections.

Provision where vestry are the overseers.

60. Where the vestry or the guardians of any parish perform the duties of overseers with respect to a valuation list under this Act the list shall be signed by the vestry clerk or the clerk of the guardians.

Guardians may appoint a paid valuer to assist the assessment committee.

61. The guardians may, upon the application of the assessment committee, after notice sent in the manner required by the principal Act, appoint some competent person to assist the committee in the valuation of the hereditaments in the union for such period as they see fit, at a salary or other settled remuneration, to be paid out of the common fund.

Assessment committee and overseers may

62. Every assessment committee, with the consent of the guardians, and every overseer, with the consent of the vestry of his parish, may, for the purposes of any application for a valuation on

any appeal, give security for paying the costs of such valuation. An assessment committee may give such security and may appear on any appeal by their clerk, and shall indemnify the said clerk against all monies, losses, and costs paid or incurred by him in consequence of such security or appearance.

give security for costs of valuation.

63. Any room maintained out of the proceeds of any rate levied wholly or partly in the metropolis may (with the consent of the person or body corporate having the control of it) be used for hearing appeals, and for other purposes of this Act.

Use of public room for appeals, &c.

64. A valuation list may be proved by the production of a duplicate or copy of such list purporting to be certified to be a duplicate or a true copy by the clerk of the assessment committee that approved it, and such certificate shall state that the alterations (if any) made in the list in consequence of the decision on any appeal under this Act have been correctly made in the duplicate or copy so produced, and the clerk on application shall furnish a copy to any overseers on payment of a sum not exceeding the rate of three shillings for every hundred entries numbered separately. A provisional list may be proved by the production of a duplicate or copy thereof purporting to be certified to be a true copy by the clerk of the committee who signed it.

Evidence of valuation list, &c.

65. All orders and notices under this Act and the Acts incorporated herewith shall be in writing or print, or partly in writing and partly in print, and if made or given by an assessment committee shall be sufficiently authenticated if signed by their clerk; and all orders, notices, and documents required by the same Acts to be served on or sent to any person or body of persons corporate or unincorporate may be either delivered to such person or the clerk of such body, or left at the usual place of abode of such person or clerk, or at the office of such clerk or body, or (if such abode or office cannot on reasonable inquiry be discovered) at the premises to which the order, notice, or document relates.

Service of notices, &c. by post, &c.

They may also be served and sent by post, by a prepaid letter, addressed to such person, or to the office of such body or to their clerk, and, if sent by post, shall be deemed to have been served and received respectively at the time when the letter containing the same would be delivered in the ordinary course of post, and in proving such service or sending it shall be sufficient to prove that the letter containing the notice was properly addressed and prepaid and put into the post.

66. Any notice required by this Act to be published by the overseers shall, on the Sunday next following the receipt of such

Publication of notices by overseers.

A.D. 1869.

notice, or the document to which the notice refers, and the two following Sundays, be published by them in the manner in which notice of a rate allowed by justices is required to be published.

Inspection, &c. of documents deposited with rate books.

67. Where any documents are required by this Act to be deposited in the same place in a parish in which rate books are kept, every ratepayer shall be at liberty to inspect and take copies of or extracts from such documents at any reasonable time, without fee or charge.

Valuation lists to be equivalent to rate books of parish.

68. The duplicate of the valuation list, approved by the assessment committee, and sent to the overseers, as directed by this Act, the notices of alterations made on any appeal under this Act, and any provisional list, shall for all purposes be deemed to be part of the rate books of the parish, and shall be produced by the overseers before the justices upon any application for allowance of rates, and on any appeal under this or any other Act, and on any other occasion if so required, on which they are bound to produce such rate books, and any overseer who fails to produce such list in accordance with the provisions of this section shall be liable on summary conviction to a penalty not exceeding five pounds.

The duplicate of the valuation list returned to the assessment committee by the clerk of the managers of the Metropolitan Asylum District, and other documents in the possession of the assessment committee in pursuance of this Act, shall be kept at the board room or other convenient place from time to time appointed by the guardians of the same union, but shall be deemed to be in the possession of the assessment committee, and shall be produced by their clerk to the District auditor whenever required by him.

Ratepayer, &c. may inspect documents, &c. in hands of clerk of managers or assessment committee.

69. Any ratepayer, overseer, clerk of an assessment committee, or surveyor of taxes in the metropolis may, at all reasonable times, without payment, inspect and take copies of and extracts from all valuation lists and documents which in pursuance of this Act are under the control of the clerk of the managers of the Metropolitan Asylum district, or of the clerk of the assessment sessions.

Any surveyor of taxes and any guardian and any overseer in a union, without payment, and any ratepayer in a union on payment of a fee not exceeding one shilling (to be carried to the common fund), may at any reasonable time inspect and take copies of and extracts from any valuation lists, notices of objection, returns, and other documents in the possession or under the control of the assessment committee of that union.

Any clerk of an assessment committee in the metropolis may inspect and take extracts from any valuation lists in the possession

or under the control of the assessment committee of any other union in the metropolis.

Any person who hinders a ratepayer, overseer, clerk of an assessment committee, or surveyor of taxes from so inspecting or taking copies of or extracts from any valuation list or document, or demands where not authorized by this Act a fee for allowing him so to do, shall be liable on summary conviction to a penalty not exceeding five pounds for each offence.

Owner where rated to be in position of occupier.

70. Where the owner of any hereditament is liable to be assessed to or to pay any rate or tax in the place of the occupier, such owner shall for the purposes of this Act and the Acts incorporated herewith be deemed to be the occupier.

Amendment of error in rate by two justices.

71. Any person who feels aggrieved by reason of any clerical or arithmetical error in a rate in the metropolis may apply to two justices of the peace or a magistrate sitting at any police court in the metropolitan police district, who, after the applicant has given such notice to the overseers who made the rate and such persons as such justices or magistrates think just, may hear the case in like manner as in the case of summary proceedings, and amend the rate so far as respects such error.

Omissions from the rate.

72. Whenever the name of any person liable to be rated at the time the rate is made is omitted from any rate in the metropolis, or if any person is described in any such rate by a wrong name, the overseers may, after giving to such person seven clear days notice of their intention, apply to any two justices or any police magistrate as aforesaid, who may hear the case in like manner as in the case of summary proceedings, and insert the name so omitted, or correct the name so wrongly entered, and every such insertion and correction shall operate as if it had been part of the original rate: Provided that any person whose name is so inserted or corrected in any such rate may appeal against the same at the general quarter sessions of the peace which is holden next after such insertion or correction, in like manner as he might have appealed against the rate.

Form of rate and declaration.

73. Every poor rate made in the metropolis after the fifth of April one thousand eight hundred and seventy-one shall contain the particulars specified in the fourth schedule to this Act, together with such other particulars as the Poor Law Board may from time to time by order direct, and the overseers shall sign the form of declaration which is given in that schedule before the rate is allowed by the justices. And the justices shall not allow any rate at the foot of which the said declaration has not been added and signed.

A.D. 1869.

Any overseer who wilfully omits to make the said declaration or makes the same falsely shall be liable on summary conviction to a penalty not exceeding five pounds.

Amendment of 25 & 26 Vict. c. 103. s. 11.

74. The entry of the proceedings of the assessment committee at any meeting, and of the names of the members who attend that meeting, may be signed by the chairman of the next meeting of the committee, and every entry and minute purporting to be so signed shall be received in evidence in the same manner as if such entry or minute had been signed by the chairman of the meeting at which the proceedings took place, and the members were present.

Saving of powers to value property not included in a valuation list.

75. Nothing in this Act shall in any way alter or affect the mode of valuing or taxing any hereditament which is not included in any valuation list, or which is chargeable according to the profits and not according to the gross value, or the mode of charging the occupiers of land subject to a tithe rentcharge in respect of such tithe rentcharge.

Separate assessment of houses for purposes of house duty, income tax, and Licensing Acts.

76. Where for the purposes of the Acts relating to the duty on inhabited houses, or to the duties charged under schedule B. of the Income Tax Act, or to the sale of exciseable liquors, it is necessary to make a separate valuation of any hereditament by reason of its not being separately valued in any valuation list, the value of such hereditament shall be ascertained in the same manner as if this Act had not passed.

Repeal of Acts.

Repeal of Acts herein described.

77. The enactments specified in the fifth schedule to this Act, and so much of any other Acts, whether public or local and personal, as authorizes any valuation of hereditaments to be made for the purposes of any rate or tax in respect of which the valuation list is by this Act made conclusive, are hereby repealed, where they relate only to the metropolis absolutely, and in other cases so far as they relate to the metropolis: Provided—

1. That the provisions of the Acts so repealed shall remain in force until the provision or provisions substituted for them by this Act shall respectively come into operation:
2. That this repeal shall not affect the validity or invalidity of anything done or suffered under any of the said provisions while they remain in force, or any right or title acquired or accrued under any of the said provisions while they remain in force, or any remedy or proceeding in respect thereof.

FIRST SCHEDULE.

Date of Act.	Short title used in this Act.
10 Geo. 4. c. 44.	The Metropolitan Police Act.
5 & 6 Vict. c. 35.	The Income Tax Act.
14 & 15 Vict. c. 36.	The House Tax Act.
15 & 16 Vict. c. 81.	The County Rate Act.

SECOND SCHEDULE.

PART I.

VALUATION LIST for [*the parish or place for which the list is made*] in the Metropolitan Union of [*or* not being in Union] in the County of .

Number.	Name of occupier.	Name of owner.	Description of property.	No. of class.	Name or situation of property.	Extent.	Gross value as estimated by overseers.	Gross value as estimated by surveyor of taxes.	Rate of deduction per cent.	Rateable value.	Gross value as finally determined by Assessment Committee.	Rateable value as finally determined by Assessment Committee.

Signed this day of .

A.B., *C.D.* } Overseers of the poor of the parish aforesaid.

We do hereby approve the above valuation list, and certify that in determining the gross and rateable value of the above hereditaments the provisions of the Valuation (Metropolis) Act, 1869, have been duly complied with.

Signed this day of .

A.B., *C.D.*, *E.F.* } Members of the Assessment Committee of the Union.

Note.—The two last of the above columns (for gross and rateable value as determined by Assessment Committee) must be filled up, and the totals of those columns must be added up after the objections to the alterations have (if any) been heard, and before the list is finally approved.

PART II.

Form of Certificate where no supplemental list is sent.

We, the overseers of the parish of , do hereby certify that no alteration has taken place in the matters stated in the valuation list of this parish which renders a supplemental list necessary.

A.B., *C.D.* } Overseers of the parish of .

THIRD SCHEDULE,

Showing the several classes into which the hereditaments inserted in a valuation list under this Act are to be divided.

	Maximum rate of deductions.
	Per cent. or proportion.
Class 1. Houses and buildings, or either of them, without land other than gardens where the gross value is under 20*l.*	25 or $\frac{1}{4}$th.
„ 2. Houses and buildings without land other than gardens and pleasure grounds valued therewith for the purpose of inhabited house duty where the gross value is 20*l.* and under 40*l.*	20 or $\frac{1}{5}$th.
„ 3. Houses and buildings without land other than gardens and pleasure grounds valued therewith for the purpose of inhabited house duty where the gross value is 40*l.* or upwards	$16\frac{2}{3}$ or $\frac{1}{6}$th.
„ 4. Buildings without land which are not liable to inhabited house duty and are of a gross value of 20*l.* and under 40*l.*	20 or $\frac{1}{5}$th.
„ 5. Buildings without land which are not liable to inhabited house duty and are of a gross value of 40*l.* or upwards	$16\frac{2}{3}$ or $\frac{1}{6}$th.
„ 6. Land with buildings not houses	10 or $\frac{1}{10}$th.
„ 7. Land without buildings	5 or $\frac{1}{20}$th.
„ 8. Mills and manufactories	$33\frac{1}{3}$ or $\frac{1}{3}$rd.
„ 9. Tithes, tithe commutation rentcharge, and other payments in lieu of tithe	To be determined in each case according to the circumstances and the general principles of law.
„ 10. Railways, canals, docks, tolls, waterworks, and gasworks	
„ 11. Rateable hereditaments not included in any of the foregoing classes	

The maximum rate of deductions prescribed in this schedule shall not apply to houses or buildings let out in separate tenements, but the rate of deductions in such cases shall be determined as in Classes 9, 10, and 11.

FOURTH SCHEDULE.

FORM OF RATE.

RATE for the RELIEF of the POOR of the Parish of in the Union, and for other purposes chargeable thereon, according to law made this day of in the year of our Lord 18 , after the rate of in the pound, which is estimated to meet all the expenses for the above purposes which will be incurred before the of next.

No.	Name of occupier.	Name of owner.	Description of property rated.	Name or situation of property.	Rateable value.	Rate at in the pound.	

DECLARATION TO BE ADDED TO THE RATE.

WE, the undersigned, do hereby declare that one of us, or some person on our behalf, has examined and compared the several particulars in the respective columns of the above rate with the valuation list made under the authority of the Valuation (Metropolis) Act, 1869, and now in force in this parish (*or* township), and the several hereditaments are, to the best of our belief, rated according to the value appearing in such valuation list, and do declare that the total of the above rate amounts to pounds shillings and pence.

_____ } Churchwardens.
_____

_____ } Overseers.
_____

FIFTH SCHEDULE.

43 Geo. 3. c. 161.	An Act for repealing the several duties under the management of the Commissioners for the Affairs of Taxes, and granting new duties in lieu thereof; for granting new duties in certain cases therein mentioned; for repealing the duties of excise on licences, and on carriages constructed by coachmakers, and granting new duties thereon under the management of the said Commissioners for the Affairs of Taxes, and also new duties on persons selling carriages by auction or on commission - - - - So much as relates to the mode of ascertaining the value of houses with respect to the value of which the valuation list is conclusive.	in part, namely,—
48 Geo. 3. c. 55.	An Act for repealing the duties of Assessed Taxes, and granting new duties in lieu thereof, and certain additional duties to be consolidated therewith; and also for repealing the stamp duties on game certificates, and granting new duties in lieu thereof, to be placed under the management of the Commissioners for the Affairs of Taxes - - - So much as relates to the mode of ascertaining the value of houses with respect to the value of which the valuation list is conclusive.	in part, namely,—
57 Geo. 3. c. 25.	An Act to explain and amend an Act made in the forty-eighth year of His present Majesty for repealing the duties of Assessed Taxes, and granting new duties in lieu thereof; and to exempt such dwelling houses as may be employed for the sole purpose of trade, or of lodging goods, wares, or merchandise, from the duties charged by the said Act - - - - - So much as relates to the mode of ascertaining the value of houses with respect to the value of which the valuation list is conclusive.	in part, namely,—
10 Geo. 4. c. 44.	An Act for improving the police in and near the metropolis - - - - - - So much of sections thirty and thirty-two as relates to the ascertaining the value of any hereditaments with respect to the value of which the valuation list is made conclusive.	in part, namely,—
6 & 7 W. 4. c. 96.	An Act to regulate parochial assessments - - Sections one, two, six, seven, and nine.	in part, namely,—

5 & 6 Vict. c. 35.	An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices until the sixth day of April one thousand eight hundred and forty-five (in this Act called the Income Tax Act) - - - - - - Section sixty. No. I. No. II. par. 1, 3. No. IV. par. 2, 4. No. V. (so far as respects the deductions allowed by this Act.) Section sixty-three. No. X. par. 1, 2, 3, 4. Sections sixty-four, sixty-five, sixty-six, sixty-seven, sixty-eight, seventy-eight, eighty-one, eighty-two, eighty-seven, and any other part which relates to the ascertaining of the value of lands, tenements, and hereditaments with respect to the value of which the valuation list is made conclusive.	in part, namely,—
14 & 15 Vict. c. 36.	An Act to repeal the duties payable on dwelling houses according to the number of windows or lights, and to grant in lieu thereof other duties on inhabited houses according to their annual value (in this Act called the House Tax Act) - - - - So much as relates to the mode of ascertaining the value of houses with respect to the value of which the valuation list is conclusive.	in part, namely,—
15 & 16 Vict. c. 81.	An Act to consolidate and amend the statutes relating to the assessment and collection of county rates in England and Wales (in this Act called the County Rate Act) - - - - - - So much of sections one to twenty, both inclusive, as relates to the preparation of a basis or standard of county rate for any part of the metropolis, and sections forty to forty-three, both inclusive.	in part, namely,—
16 & 17 Vict. c. 34.	An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices Sections thirty-two and forty-seven, and so much of the rest of the Act as relates to the mode of ascertaining the value of any hereditaments with respect to the value of which the valuation list is conclusive.	in part, namely,—
18 & 19 Vict. c. 120.	An Act for the better local management of the metropolis (Metropolis Management Act, 1855) - - - So much of sections one hundred and seventy-five and one hundred and seventy-nine as relates to ascertaining the value of any hereditament with respect to the value of which the valuation list is conclusive.	in part, namely,—
20 & 21 Vict. c. 64.	An Act for raising a sum of money for building and improving stations of the metropolitan police, and to amend the Acts concerning the metropolitan police - - - - - - - Sections eleven and twelve.	in part, namely,—
21 & 22 Vict. c. 33.	An Act for the better management of county rates - Section one.	in part, namely,—

25 & 26 Vict. c. 102.	An Act to amend the Metropolis Local Management Acts (The Metropolis Management Amendment Act, 1862) - - - - - - So much of sections six, seven, and thirteen as authorizes or relates to the ascertaining the value of any hereditament with respect to the value of which the valuation list is conclusive, and so much of any Act as applies the provisions hereby repealed.	in part, namely,—
25 & 26 Vict. c. 103.	The Union Assessment Committee Act, 1862 - - Sections three, fourteen, fifteen, the following words in section seventeen, "and a copy of such valuation list shall be forthwith delivered to the board of guardians," sections twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, section twenty-eight down to "schedule hereunto annexed," sections twenty-nine, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, thirty-nine, forty-one, forty-two, forty-three, and forty-five.	in part, namely,—
27 & 28 Vict. c. 39.	The Union Assessment Committee Amendment Act, 1864 - - - - - - Sections one, nine, and eleven.	in part, namely,—
29 & 30 Vict. c. 64.	An Act to amend the laws relating to the Inland Revenue - - - - - - Section seventeen, so far as it relates to the value of property.	in part, namely,—
29 & 30 Vict. c. 78.	The County Rate Act, 1866 - - - - Section one.	in part, namely,—
31 & 32 Vict. c. 122.	The Poor Law Amendment Act, 1868 - - - Sections thirty, thirty-one, thirty-two, and thirty-eight.	in part, namely,—

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