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1. *RESOLVED*, THAT it is the Opinion of this Committee, That the ſeveral and reſpective Sums of Money, charged by virtue of an Act of the preſent Seſſion of Parliament, intituled "An "Act for granting an Aid to His Majeſty, by a Land Tax, for the "Service of the Year One thouſand Seven hundred and Ninety-"eight," on the reſpective Counties and Places in Great Britain, in reſpect of the Premiſſes, in the ſaid Act mentioned, lying within the ſame Counties and Places reſpectively, to be raiſed, levied, and paid unto His Majeſty within the Space of One Year, from the Twenty-fifth Day of March One thouſand Seven hundred and Ninety-eight, ſhall, from and after the Expiration of the ſaid Term, continue, and be raiſed, levied, and paid Yearly to His Majeſty, His Heirs and Succeſſors, from and after the Twenty-fifth Day of March in every Year for ever; ſubject nevertheleſs to the Rules, Regulations, Reſtrictions, and Conditions of Redemption, to be preſcribed.

2. *Reſolved*, THAT it is the Opinion of this Committee, That it ſhall be lawful for Commiſſioners, to be appointed for that Purpoſe, to contract and agree with all and every Perſons or Perſon, Bodies Politic and Corporate, having or holding any Manors, Meſſuages, or Tenements, for the Redemption of the Land Tax charged upon their reſpective Manors, Meſſuages, or Tenements, according to the Aſſeſſment and Pound Rate to be made in purſuance of the ſaid Act; and that the Conſideration, to be given for ſuch Redemption, ſhall be ſo much Capital Stock of Public Annuities, transferrable at the Bank of England, bearing an Intereſt after the Rate of Three Pounds per Centum per Annum, commonly called The Three Pounds per Centum Conſolidated Annuities, and, The Three Pounds per Centum Reduced Annuities, as will yield an Annuity or Dividend, exceeding the Amount of the Land Tax ſo to be redeemed by One Fifth Part thereof: Such Capital Stock to be transferred to the Commiſſioners for the Reduction of the National Debt, within the Period of Five Years from the Time of entering into ſuch Contract, by Four Inſtalments in every Year; *videlicet*: On the Firſt Day of May; the Firſt Day of Auguſt; the Firſt Day of November; and the Firſt Day of February in each Year: The Firſt Inſtalment to be made on ſuch of the ſaid Days as ſhall next enſue after

after the entering into ſuch Contract; but with Liberty to any Perſon to ſtipulate with the ſaid Commiſſioners, for the Transfer of the Whole of the ſaid Capital Stock at One Time, or at different Times, within a leſs Period than Five Years; ſo that the ſame be made by even Inſtalments at equal Intervals within the Period agreed upon, and by not leſs than Four Inſtalments in each Year of the ſaid Period.

3. *Reſolved*, THAT it is the Opinion of this Committee, That all Bodies Politic, Corporate, or Collegiate, Corporations Aggregate or Sole, and all Guilds, Myſteries, Fraternities, or Brotherhoods, and all Truſtees or Feoffees in Truſt for Charities or other Public Purpoſes, having any Eſtate or Intereſt in any ſuch Manors, Meſſuages, or Tenements (whatever may be their Eſtate therein, other than Tenants at Rack Rent) and all Committees of Lunatics or Idiots, and Guardians of Infants, and all Executors and Adminiſtrators, and all other Truſtees whatſoever, may contract with the ſaid Commiſſioners to be appointed for the ſaid Purpoſes: And that Perſons in the actual Poſſeſſion, or beneficially entitled to the Rents and Profits of any Manors, Meſſuages, or Tenements (except Tenants at Rack Rent) ſhall be preferred, in the Purchaſe of ſuch Land Tax) to Perſons in Remainder, Reverſion, or Expectancy; provided they offer to contract for the Redemption of ſuch Land Tax on or before a Day to be ſpecified; but that the Perſons in Remainder, Reverſion, or Expectancy, ſhall be entitled to redeem ſuch Land Tax in Preference to any other Perſons having no Eſtate or Intereſt therein, according to the Priority of ſuch their reſpective Eſtates or Intereſts, and in the Order in which they will be reſpectively entitled to ſucceed to the ſaid Manors, Meſſuages, or Tenements: And that in Caſes of Demiſe at Rack Rent, the Perſons beneficially entitled to the Rent reſerved, ſhall (notwithſtanding any Covenant) be conſidered as being in the actual Poſſeſſion of ſuch Manors, Meſſuages or Tenements, for the Purpoſe of claiming ſuch Benefit of Preference, with Power to add the Amount of the Land Tax ſo purchaſed to the Rent reſerved, and to uſe the ſame Powers for the Recovery thereof, as for the Recovery of Rent in Arrear: And that, on the Completion of any Contract, by the Perſon having ſuch Title to Preference, or by any other on his Behalf, and Payment of the Firſt Inſtalment thereof, the Manors, Meſſuages, or Tenements comprized in ſuch Contract, ſhall thenceforth be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof, unleſs the Perſon contracting for ſuch Land Tax ſhall, at the Time of entering into the Contract for the ſame, declare his Option to

to be conſidered on the ſame Footing as a Third Perſon purchaſing the Land Tax: And that upon every Contract to be ſo entered into, upon which the Tranſfer of Stock ſhall be made by Inſtalments, there ſhall be paid, at the Time of making the Second Inſtalment upon ſuch Contract, and ſo of every ſubſequent Inſtalment upon ſuch Contract, into the Hands of the Caſhier or Caſhiers of the Governor and Company of the Bank of England (whoſe Receipt ſhall be a ſufficient Diſcharge) to the Uſe of His Majeſty, His Heirs and Succeſſors, a Sum of Money, by Way of Intereſt, to be computed from the Period of the Firſt Inſtalment, equal to Five Sixth Parts of the Amount of what would have been the Produce up to the Time of making ſuch Payment of the Whole of the Stock to be transferred upon ſuch Contract, deducting therefrom the Amount of the Produce of ſuch Part of the Stock as ſhall then have been transferred: And in every ſuch Caſe, the Perſons beneficially entitled to any Eſtate in Remainder, Reverſion, or Expectancy, in the Manors, Meſſuages, or Tenements, whereof ſuch Land Tax ſhall have been ſo contracted for, ſhall, at any Time or Times after ſuch Eſtate ſhall veſt in Poſſeſſion by Reaſon of the Determination of the next preceding Eſtate or Intereſt, be entitled unto an Aſſignment of ſuch Contract, upon tranſferring to ſuch original Contractors the like Amount of the Three Pounds per Centum Bank Annuities, as was transferred by ſuch original Contractors, as the Conſideration for the Redemption of ſuch Land Tax; or upon paying to ſuch original Contractors (at their Option) ſuch a Sum as ſhall be of equal Value therewith, at the Time of ſuch Conveyance; and to the ſame Option to be conſidered on the Footing of a Third Perſon, with reſpect to ſuch Land Tax as the Perſon or Perſons firſt redeeming the ſame might have.

4. *Reſolved*, THAT it is the Opinion of this Committee, That all Bodies Politic or Corporate, and other Perſons being in the actual Poſſeſſion, or entitled beneficially to the Rents and Profits of any Manors, Meſſuages, or Tenements, may ſell any Part or Parts thereof for the Purpoſe of redeeming or purchaſing ſuch Land Tax, or charge the ſaid Manors, Meſſuages, or Tenements with ſuch Sum or Sums of Money, as ſhall be ſufficient to redeem or purchaſe the Land Tax charged thereon; and, for ſecuring the Re-payment of ſuch Sum or Sums of Money, with Intereſt, may convey, ſurrender, or demiſe the ſame by way of Mortgage; or may grant, limit, or appoint any Yearly Sum or Sums of Money, by way of a perpetual Rent Charge, not exceeding the Amount of the Land Tax charged upon the ſaid Manors, Meſſuages, or Tenements, to be iſſuing out of and charged upon ſuch Manors, Meſſuages, or Tenements: And every

every ſuch Sale, Conveyance, Mortgage, or Grant, of any Rent Charge, ſhall, after the ſame ſhall be duly enrolled, be good, valid and effectual in the Law, to all Intents, notwithſtanding any Defect of Title in any of the Parties thereto; and the reſpective Perſons to whom any ſuch Sale or Mortgage ſhall be made, or any ſuch Rent Charge ſhall be granted, ſhall reſpectively hold the Manors, Meſſuages, or Tenements, or the ſaid Rent Charges, freed and abſolutely diſcharged from all former Titles, Charges, and Incumbrances whatſoever: And that wherever there ſhall be any Surplus, after paying ſo much as ſhall be ſufficient for the Purchaſe of Three Pounds per Centum Annuities, to be transferred as the Conſideration for ſuch Land Tax, the ſaid Surplus ſhall be paid into or placed in the Bank of England, in the Name and with the Privity of the Accountant General of the Court of Chancery; to the Intent that ſuch Surplus Money may be inveſted, as ſoon as conveniently may be under the Direction, and with the Approbation of the ſaid Court, in the Purchaſe of other Eſtates, to be conveyed to the like Uſes, and in the ſame Manner as the ſame ſtood ſettled; and in the mean Time ſuch Surplus to be inveſted in Government or other Public Securities, in the Name of the ſaid Accountant General, and the Dividends and Annual Produce thereof ſhall from Time to Time belong to the Perſon who would for the Time being have been entitled to the Rents and Profits of the Manors, Meſſuages, or Tenements purchaſed.

5. *Reſolved*, THAT it is the Opinion of this Committee, That if, within a Time to be named, no Contract ſhall be entered into with the Commiſſioners to be appointed for the Redemption or Purchaſe of the Land Tax, or any Part or Parcel thereof, charged in any Pariſh or Place, by any Perſon entitled to the Benefit of Preference, or by any Perſon ſubſtituted in that Behalf, the Commiſſioners may then put up to Sale, either by Public Auction or otherwiſe, as the Commiſſioners of the Treaſury for the Time being ſhall direct, the Whole or any Part or Parcel of the ſaid Land Tax, charged in any County, or Diviſion of any County, or in any Pariſh or Place; or any ſpecific Share or Shares thereof; or any Land Tax charged on any particular Eſtate or Eſtates, or any Part or Parcel thereof, which ſhall not be redeemed or purchaſed within the ſaid Period; and to contract and agree with any Perſons for the Sale of the ſame, ſubject to a Proviſo for the Redemption of ſuch Land Tax at the Time, and in the Manner to be provided: And the Manors, Meſſuages, or Tenements whereon the Land Tax purchaſed is charged, ſhall be ſubject to a new Aſſeſſment from Year to Year, by an equal Pound Rate, according to the Value thereof, in common with all other

other Eſtates in the ſame Pariſh, which ſhall remain chargeable to the Land Tax; and the Conſideration ſhall be the Transfer of Stock in the Three Pounds per Centum Annuities, transferrable at the Bank of England as aforeſaid, of the like Amount as is hereinbefore directed, unto the Commiſſioners appointed for the Reduction of the National Debt; to be made within the Period of One Year, from the Time of entering into ſuch Contract, by Four Inſtalments, of not leſs than One Fourth Part of the whole Amount of the Stock to be ſo transferred as aforeſaid, at Intervals of Three Months from each other; the Transfer of ſuch Stock for the Firſt Inſtalment to be made at the End of Three Months from the Time of entering into ſuch Contract; but with Liberty to contract and agree with the ſaid Commiſſioners to be appointed, to transfer the Whole of the Stock agreed to be transferred as the Conſideration for ſuch Redemption or Purchaſe, at the Time preſcribed for the Transfer of the Firſt Inſtalment thereof; or to transfer ſuch Stock in any greater Proportions, and in any leſs Number of Inſtalments than are before preſcribed, ſo as that ſuch Inſtalments ſhall not be made at a greater Interval than Three Months from each other; and that ſuch Rate of Intereſt ſhall be payable, as in the Caſe of Land Tax redeemed by Perſons having a Title to Preference; and ſuch Perſons ſhall be entitled to demand and receive, for their own Uſe, the full Amount of the Land Tax purchaſed by them, free of all Charges and Deductions whatever, at the reſpective Times, and in the reſpective Proportions at which the ſame ſhall be payable; which ſhall be redeemable by the Perſon or Perſons reſpectively entitled to the Benefit of Preference in reſpect of their Tenure in the ſaid Manors, Meſſuages, or Tenements, at the Period to be limited for the Redemption of the ſame.

6. *Reſolved*, THAT it is the Opinion of this Committee, That the Receiver General of each County, Riding, or Place, where any ſuch Land Tax ſhall remain chargeable as aforeſaid, after the ſame ſhall have been purchaſed, not as a ſpecific Charge on any Manors, Meſſuages, or Tenements, in ſuch Pariſh or Place, or his Deputy or Deputies, ſhall, before ſuch Land Tax ſhall have become due and payable, on the Twentieth Day of September for the Half Year ending on the Twenty-ninth Day of September, and on the Sixteenth Day of March for the Half Year ending on the Twenty-fifth Day of March, in every Year, upon Demand, pay or cauſe to be paid to the Purchaſer or Purchaſers thereof, or the Heirs, Executors, Adminiſtrators, or Aſſigns, of ſuch Purchaſer or Purchaſers reſpectively, the full Amount of the Land Tax ſo purchaſed, free of all Charges and Deductions whatever, without Fee or Reward, out of

 any

any Public Monies in his Hands, in the Manner to be provided: And that where any Purchase shall be made of any Land Tax, as a specific Charge on any Manors, Messuages, or Tenements; or where any Person entitled to Preference, shall have made his Option to be considered on the Footing of a Third Person purchasing the Land Tax, and any Abatement shall afterwards take place in the Sum so charged; the Receiver General shall, upon the Production of the Certificate of such Abatement, pay the full Amount thereof, free of all Charges and Deductions whatever, and without Fee or Reward, to such Person or Persons as aforesaid, in like Manner, and out of such Monies, and at such Times of Payment, as is directed for the Payment of the Whole of the Land Tax purchased; and that in Default of such Payment by the Receiver General or his Deputy, the Purchaser, or the Heirs, Executors, Administrators, or Assigns, of such Purchaser, may cause Notice of such Default to be given to the Occupier of the Manors, Messuages, or Tenements, on which the Land Tax so purchased shall be charged; and such Occupier shall be obliged pay the same upon Demand, unless he shall have previously paid the same for Want of such Notice to the Collector of the Parish, or unless the Yearly Value of the Estate whereon such Land Tax shall have been charged (estimating such Value by the Rack Rents) and the highest Improvements made thereof, shall be reduced, so that the Estate shall be charged with a higher Rate than Four Shillings in the Pound on such Value, in which Case the Occupier shall not be liable to the Payment of any greater Sum than after the Rate of Four Shillings in the Pound on such Value; or unless the Land Tax charged shall, by any Abatement thereof, be reduced to a Sum less than the Sum charged on the same Manors, Messuages, or Tenements, at the Time of the Purchase; in which Case such Occupier shall not be liable to the Payment of any greater Sum than the Sum actually charged on such Manors, Messuages, or Tenements, at the Time of the Demand, with the like Remedies for the Recovery as Landlords may by Law have for the Recovery of Rent in Arrear; and that in case of any Diminution of the Sum to be paid to the Purchaser of any Land Tax, by Reason of any Reduction in the Value of the Estate charged therewith, the Purchaser shall have the Option of continuing to receive a Sum, necessary to complete, in each Year, the whole Annual Amount of the Sum originally purchased by him; or to demand of and from the Commissioners for the Reduction of the National Debt, a Transfer of so much Capital Stock in the Three Pounds per Centum Bank Annuities, as shall yield an Interest, exceeding the Amount of such Abatement by One Fifth Part thereof.

7. *Resolved,*

7. *Resolved,* THAT it is the Opinion of this Committee, That if the Receiver General of any County, where any Land Tax shall be purchased, not as a specific Charge upon any particular Manors, Messuages, or Tenements in any Parish or Place, but a Charge upon such Parish or Place at large, or upon such Part thereof as shall continue chargeable, shall neglect to pay, to the Purchaser of any Land Tax, the full Amount of the Land Tax so purchased, the Purchaser may cause Notice of such Default to be given to the Collector of the said Land Tax, and of his Intention to receive the Land Tax in future from such Collector; and on such Notice, every such Purchaser shall be entitled to receive the Amount of such Land Tax from such Collector accordingly: Or if such Receiver General, where any Land Tax shall be purchased as a specific Charge on any particular Estate or Estates, or where any Land Tax shall be redeemed by the Person entitled to Preference, who shall have made his Option to be considered on the Footing of a Third Person purchasing the Land Tax, and any Abatement shall afterwards take place in the Sums so charged, shall neglect to pay to the Person entitled to such Land Tax the full Amount of such Abatement, such Purchaser may cause the like Notice to be given to the Collector, to entitle such Purchaser to the Land Tax so purchased from such Collector in the Manner before directed; and that every such Collector, on the Production of the Contract of Purchase, shall from Time to Time pay, or cause to be paid to such Purchaser, the full Amount of the Land Tax purchased, free of all Charges and Deductions whatever, and without Fee or Reward, out of any Monies in the Hands of such Collector, arising from the Produce of the Land Tax in such Parish or Place, unless such Collector shall, for Want of such Notice as aforesaid, have paid the Whole of the Land Tax, charged in such Parish or Place, to the Receiver General of the County.

8. *Resolved,* THAT it is the Opinion of this Committee, That the Land Tax purchased shall not be subject to Redemption until the Period when the Dividends arising from the Purchases of Stock made by the Commissioners for the Reduction of such Part of the National Debt which existed previous to the Commencement of the present War, shall, according to the true Intent and Meaning of the Acts now in Force, cease to accumulate, and be considered as redeemed and in the Disposition of Parliament; and that after that Period, and at any Time during Three Years then next ensuing, every Person being in the Possession of or beneficially entitled to any Manors, Messuages, or Tenements charged with any Land Tax, which shall have been purchased, shall, in the Order in which

which they ſhall be reſpectively entitled to the Benefit of redeeming their Land Tax, according to the Rate of Preference for ſuch Redemption, be entitled to treat with the Commiſſioners to be appointed for the Redemption of ſuch Land Tax, or any Part or Parcel thereof, in ſuch and the like Manner, in all Reſpects, as he might have done within the Period to be firſt limited; provided that Notice in Writing be given to the Receiver General, ſpecifying the Amount of the Land Tax ſo redeemed, who ſhall cauſe Notice thereof to be given to the original Purchaſer, his Executors, Adminiſtrators, or Aſſigns: And all Payments to ſuch original Purchaſer, on Account of ſuch Land Tax, ſhall ceaſe and determine from the End of the Quarter of the Year next enſuing ſuch Purchaſe: And that the Commiſſioners for the Reduction of the National Debt, on Application made to them by the original Purchaſer, his Heirs, Executors, Adminiſtrators, or Aſſigns; and on Production to the ſaid Commiſſioners of the original Contract of Purchaſe, and of the Notice given to ſuch Purchaſer, his Heirs, Executors, Adminiſtrators, or Aſſigns, by the Receiver General, of the Redemption of ſuch Land Tax, ſhall either transfer to him ſo much Capital Stock in the Three Pounds per Centum Annuities, as ſhall have been transferred by ſuch original Purchaſer, his Heirs, Executors, Adminiſtrators, or Aſſigns, as the Conſideration for the Purchaſe of ſuch Land Tax; or, at his Option, ſo much Money as the Capital Stock ſo transferred was worth at the Time of the Firſt Purchaſe; and ſuch Contract ſhall thereupon be determined and of no Effect: And that whenever any Land Tax purchaſed ſhall be afterwards redeemed, the Manors, Meſſuages, or Tenements comprized in ſuch Contract, ſhall be wholly freed and exonerated from the Land Tax charged thereon, and from all further Aſſeſſments thereof.

9. *Reſolved*, THAT it is the Opinion of this Committee, That the Non-performance of any Contract ſhall ſubject the Party to a pecuniary Penalty, not exceeding One Twentieth Part of the Purchaſe Money; and that the Court of Exchequer, on the Application of the Perſon who ſhall have incurred ſuch Penalty, or any other Perſon or Perſons who may be prejudiced thereby, by Petition to be preferred in a ſummary Way, may enlarge the Time for the making good any ſubſequent Inſtalment or Inſtalments, and grant ſuch Relief to the Party or Parties as to the ſaid Court ſhall ſeem meet.

10. *Reſolved*, THAT it is the Opinion of this Committee, That if any Aſſeſſment of Land Tax which ſhall continue to be charged, ſhall

ſhall at any Time be found to exceed the Rate of Four Shillings in the Pound on the Annual Value of the Manors, Meſſuages, or Tenements, the ſame ſhall be ſubject to an Abatement, in the Manner in ſuch Caſes directed by the Act of the preſent Seſſion of Parliament.

11. *Reſolved*, THAT it is the Opinion of this Committee, That where any Manors, Meſſuages, or Tenements, which now are rated together, and chargeable with the Payment of One groſs Sum by way of Land Tax, ſhall be ſeparated or divided, and come into the Poſſeſſion of different Perſons prior to the Time when ſuch Manors, Meſſuages, or Tenements ſhall be exonerated therefrom, then the Commiſſioners of Land Tax acting in or for the Diviſion wherein ſuch Land Tax ſhall be charged, ſhall cauſe ſuch Land Tax to be apportioned as between ſuch Perſons reſpectively, according to the Value of their reſpective Eſtates, and to aſſeſs and charge the Proportions in which their reſpective Eſtates ſhall bear and ſuſtain the ſame; and in caſe any One of ſuch Perſons ſhall, after ſuch Apportionment, be compelled to pay the Whole of the ſaid Land Tax, or more than his due Proportion thereof, ſuch Perſon ſhall be reimburſed by the Perſon who, under ſuch Aſſeſſment, ought to have paid the ſame, ſuch Sum or Sums of Money as he or ſhe ſhall have been compelled to pay over and above his due Proportion of ſuch Land Tax, with the like Remedy for the Recovery thereof, as Landlords have for the Recovery of Rent in Arrear.

12. *Reſolved*, THAT it is the Opinion of this Committee, That whenever, in any Pariſh or Place, the Whole of the Land Tax charged upon the Manors, Meſſuages, or Tenements in ſuch Pariſh or Place, ſhall have been redeemed, and all the Manors, Meſſuages, or Tenements, in ſuch Pariſh or Place, ſhall be exonerated from the Payment of any Sum or Sums of Money as Land Tax, all Aſſeſſments in ſuch Pariſh or Place ſhall ceaſe and determine.

13. *Reſolved*, THAT it is the Opinion of this Committee, That when any Capital Stock of the Three Pounds per Centum Bank Annuities ſhall be transferred to the Commiſſioners for the Reduction of the National Debt, the Intereſt or Dividend which would have been payable on ſuch Stock ſhall from thenceforth ceaſe to be iſſued from the Receipt of the Exchequer, or to be charged on the Conſolidated Fund; and the Money which would have been applicable to the Payment thereof, ſhall remain and be a Part of the growing Produce of the Conſolidated Fund; to be applied in ſuch Manner as Parliament ſhall from Time to Time direct.

 14. *Reſolved*,

14. *Resolved,* THAT it is the Opinion of this Committee, That in all Cases where the Land Tax on any Manors, Messuages, or Tenements, shall have been redeemed by Persons entitled to Preference, such Manors, Messuages, or Tenements, shall from thenceforth for ever be free and discharged from any Tax other than such as shall be imposed thereon in Proportion to the Annual Value of the same, in common with all other Property of the same Description: Provided always, that in estimating the Value of such Property, the Annual Amount of the Land Tax so redeemed shall be deducted therefrom; and that in all other Respects the Value of such Property shall be estimated in like Manner, and according to the same Regulations, as shall be applied to Property of a like Description, the Land Tax on which shall not have been so redeemed.

15. *Resolved,* THAT it is the Opinion of this Committee, That the several Duties imposed on Malt, by an Act made in the Twenty-seventh Year of the Reign of His present Majesty; on Sugar, by Three Acts made in the Twenty-seventh, Thirty-fourth, and Thirty-seventh Years of the Reign of His present Majesty; and the Duties of Excise on Tobacco and Snuff, by an Act made in the Twenty-ninth Year of the Reign of His present Majesty; shall continue in Force until the Fifth Day of April One thousand Seven hundred and Ninety-nine, and no longer, but shall from thenceforth cease and determine, except as to Arrears due or to grow due, unless the same shall be specially continued by Parliament.

LAND TAX.

1798.