

proportion for any less quantity than an acre, as shall from time to time be necessary for such purpose, not exceeding thirty shillings per acre within or during the first year next after the passing of this Act, and not exceeding fifteen shillings per acre in either of the two following years, and not exceeding five shillings per acre in any subsequent year; and every such rate and assessment shall be entered in a book to be provided for the purpose, and signed by a majority of the trustees present at any general or special meeting to be convened for that purpose; and all such entries shall be open, without fee or reward, at all convenient times, for the inspection of all persons rated or liable to be rated.

35  
Additional  
rate may be  
levied in case  
of emergency.

Provided always, and be it Enacted, That if, after the said first, second, and third years after the passing of this Act, any extraordinary emergency shall occur to require an addition to, or increase of, the annual five shillings per acre rate hereinbefore authorised to be charged, the trustees of this Act for the time being shall, and they are hereby directed, upon every such emergency, to convene a special meeting of the owners and proprietors of the lands within the several washes and fodder lots intended to be drained under the provisions of this Act, by advertising the same in some one or more newspaper or newspapers usually circulated in that part of the county of Lincoln, once a week, for at least three successive weeks immediately previous to the day appointed for such meeting, in order to take into consideration the propriety or expediency of increasing the said annual tax to such an extent as may be necessary to provide for the emergency or exigency then existing or in prospect; and if at any such meeting it shall be agreed to raise a further sum by an increased tax, then and in such case it shall be lawful for the said trustees for the time being, and they are hereby required, to assess and tax the lands hereinbefore made chargeable with the said tax of five shillings an acre, with such further and additional tax as shall or may be agreed upon at any such special meeting to be held as aforesaid; and the said trustees shall apply the produce and proceeds of such additional tax for the same purposes, and in the same manner, as herein directed with respect to the said tax of five shillings per acre.

36  
Rates vested  
in trustees  
and to be  
payable by  
proprietors.

And be it Enacted, That the several rates and taxes made and assessed under this Act shall be vested in the trustees, and shall be paid by the several and respective owners of lands within the said

washes and fodder lots to such persons and at such times and places as the said trustees shall from time to time appoint.

And be it Enacted, That the trustees shall give notice of the time and place when and where such rates and taxes are from time to time to be payable or paid by publishing the same in some one or more newspaper or newspapers usually circulated in that part of the county of Lincoln, and by causing the same to be affixed upon the principal outer door of the churches of Spalding, Pinchbeck, Crowland, and Cowbit on some Sunday previous to divine service, not more than twenty, nor less than ten days before the day of payment.

37  
Notice of  
rates to be  
published  
before the  
same shall be  
payable.

And be it Enacted, That the books of the rates and taxes made and assessed under this Act, and all entries made therein in manner by this Act directed, shall be received as evidence of the rates and taxes imposed by virtue of this Act.

38  
Rate books to  
be evidence.

And be it Enacted, That it shall be lawful for the trustees from time to time to amend any rate or tax made by virtue of this Act, by inserting therein the name of any person who ought to have been rated or taxed, or by striking out the name of any person who ought not to have been rated or taxed, or by raising or reducing the sum at which any person shall have been rated or taxed, if it shall appear to them that such person has been under-rated or over-rated, or by making such other amendments therein as will make such rate or tax conformable to this Act, and no such amendment shall be held to avoid any such rate or tax: Provided always, That every person who shall be aggrieved by any such alteration shall have the same right of appeal therefrom as he would have had if his name had been originally inserted in such rate and no such alteration had been made; and every person whose rate or tax shall be altered shall be entitled to fourteen days' notice of such alteration before the rate or tax shall be payable by him.

39  
Rates may be  
amended.

And be it Enacted, That it shall be lawful for the occupiers of any property liable to be assessed, rated, or taxed under this Act, to demand to be assessed for the same, and to pay the rates or taxes in respect thereof made or assessed under the authority of this Act, and the trustees shall assess every such occupier so long as he shall duly pay the said rates and taxes.

40  
Occupiers  
may be rated  
if they think  
fit.



41  
And may be  
distrained.

And be it Enacted, That, in case any occupier shall demand to be assessed as aforesaid, it shall be lawful for the trustees, or their collector or treasurer, to recover the amount of such rates and taxes from the occupier of such rateable property by the same means as the same might have been recovered if the owner had been rated or assessed thereto.

42  
Owner to  
repay to oc-  
cupier, ex-  
cept where  
otherwise  
agreed.

And be it Enacted, That, if the amount of any rate or tax which, under the provisions hereinbefore contained, ought to be borne by the owner of any rateable property shall be paid by the occupier of such property, or levied on his goods and chattels, the owner shall reimburse the occupier; and it shall be lawful for such occupier to deduct the sum paid or levied, together with the costs of the distress (if any) paid by him, from the rent due or to become due from him to such owner, or to sue for and recover the same from the owner by action of debt, or on the case, in any of Her Majesty's courts of record at Westminster, together with full costs of suit, save always and except where there shall be any express agreement to the contrary, and except as to any taxes which may become due and payable for or in respect of any lands held under any special agreement or beneficial lease for a term of lives or years determinable on lives, which taxes shall be borne and paid by and deducted or recovered from the lessees, and shall not be deducted from the reserved rents, and save and except as to the expenses of any distress which may have been paid by any such occupier as shall have been rated, assessed, or taxed upon his own demand or request.

43  
Penalty on  
the non-pay-  
ment of rates  
according to  
the notice.

And be it Enacted, That if any person liable to the payment of any such rate or tax shall omit or neglect to pay the same for the space of fourteen days next after the day appointed in and by such notice to be published as aforesaid, every person so omitting or neglecting shall forfeit, by way of penalty, for every such omission or neglect, the sum of five shillings for every pound sterling of the amount of any such rate or tax which shall be so in arrear, and so in proportion for any less sum than one pound; and such penalty shall be paid to the collector or treasurer of such rates and taxes; and in default of such payment every such penalty shall and may be levied and recovered in the same manner as any such rate or tax may or can be levied and recovered, and shall be applied by the trustees to the same purposes as the rates and taxes are applicable.

And be it Enacted, That if any person rated or taxed under the authority of this Act shall not pay any of the said rates or taxes due from him, together with any penalty incurred as aforesaid, for the space of fourteen days after demand thereof in writing by the trustees or their collector or treasurer, it shall be lawful for the trustees to recover the same by action of debt in any of Her Majesty's courts of record at Westminster; or any justice shall, on the application of the trustees, or their clerk or collector or treasurer, summon any such person to appear before him at a time to be mentioned in such summons, to show cause why the rates or taxes and penalties, or rate or tax and penalty, due from him should not be paid; and, in case no sufficient cause for the nonpayment of such rates or taxes and penalties, or rate or tax and penalty, shall be shown accordingly to the satisfaction of such justice, the same shall be levied by distress, and such justice shall issue his warrant accordingly.

44  
Rates to be  
recovered by  
action or dis-  
tress.

And be it Enacted, That the warrant of distress for the non-payment of any rates or taxes and penalties, or rate or tax and penalty, may include one person or several persons, and may be to the effect mentioned in the Schedule (B) to this Act annexed.

45  
Form of war-  
rant of dis-  
tress.

And be it Enacted, That, in all cases where a distress is hereby authorised to be made, every constable, authorised by the warrant to levy any sum mentioned therein, shall, upon being required by a collector or treasurer of the rates and taxes, aid in making a distress and sale pursuant to such warrant, and every constable who shall refuse to do so shall be liable to a penalty not exceeding five pounds.

46  
Constables to  
assist in mak-  
ing distress.

And be it Enacted, That whenever the lands for or in respect of which any such rates or taxes, or rate or tax, or any penalties or penalty for the nonpayment thereof, shall be due and unpaid, shall be unoccupied, or in case a sufficient distress cannot be found thereon for levying the same, such lands shall be and remain a security for the payment of all such rates, taxes, and penalties respectively so due and unpaid, and all goods, chattels, and effects which shall or may at any time thereafter be found on such lands, shall and may be distrained and sold in manner aforesaid, until all the rates and taxes then due in respect of such lands, and all penalties incurred by the nonpayment thereof, and all costs and expenses incident to any previous distress, and to the then distress and sale, shall be fully paid and satisfied.

47  
Lands to re-  
main liable if  
sufficient dis-  
tress not  
found.



48  
Proprietors  
under dis-  
ability may  
borrow  
money for  
payment of  
taxes.

22

And be it Enacted, That it shall be lawful for all bodies politic, corporate, or collegiate, corporations aggregate or sole, tenants for life or in tail or for any partial or qualified estate or interest, husbands, guardians, trustees or feoffees in trust for charitable or other purposes, heirs, executors, administrators, successors, committees for lunatics and idiots, and all other trustees whomsoever, and for all persons seised, possessed of, or interested in right of others, being persons labouring under any disability or incapacity, and all other persons whomsoever, and they are hereby authorised and empowered, not only for or on behalf of themselves and their own respective heirs, executors, administrators, and successors, but also for and on behalf of their several and respective cestuisque trust or wards, whether infants, issue unborn, lunatics, idiots, femmes covert, or other persons, and for all femmes covert and other persons who are or may be seised, possessed of, or interested in the lands to be rated or taxed by virtue of this Act, to charge all or any of such lands with any such sums of money, not exceeding the said several rates or sums of thirty shillings, fifteen shillings, and fifteen shillings per acre, hereinbefore authorised to be rated and charged within or during the first three years after the passing of this Act, which shall be ascertained and determined by the trustees to be payable by such bodies, corporations, parties, or persons respectively, as or for their shares or proportions of the costs, charges, and expenses of obtaining and passing this Act, and of making and completing the works and improvements by this Act authorised; and, for securing the repayment of such sums with interest, to grant, mortgage, surrender, lease, or demise such lands to or in trust for the persons advancing or lending such sums, and to their respective heirs, executors, administrators, or assigns, in fee or for any term or number of years, so as every such grant, mortgage, surrender, lease, or demise, be made subject to a proviso or condition to cease and be void, or with an express trust to be reconveyed, reassured, or surrendered when such money thereby to be secured, and the charges occasioned by preparing and executing such security and of borrowing such sums of money, with lawful interest for the same respectively, shall be paid and satisfied; and any mortgagee advancing or lending money under this present power shall not be obliged to see to the application thereof, nor be in anywise accountable for the misapplication or non-application thereof, or of any part thereof.

23

Provided always, and be it Enacted, That every such grant, mortgage, surrender, lease, or demise which shall be made by any tenant in tail, or for life or lives, or for years determinable on a life or lives, or upon any other contingency, shall contain a proviso for securing the repayment at the end of every year (to be computed from the date thereof) of one-thirtieth part of the principal money borrowed, until the whole thereof shall by such annual payments be paid off and discharged; and every such tenant in tail, or for life or lives, or for years determinable on a life or lives, or upon any other contingency shall, and he is hereby required, during the continuance of his estate and interest in the lands or tenements mortgaged, to pay at the end of every year (to be computed as aforesaid) to the person who shall have advanced such principal money, his executors, administrators, or assigns, one-thirtieth part thereof, and also to pay and keep down the interest of such principal money, so that the person in remainder or reversion who shall afterwards become entitled in possession to the lands or tenements comprised in such grant, mortgage, surrender, lease, or demise, shall not be subject or liable (and he is hereby discharged from being subject or liable); and every such grant, mortgage, surrender, lease, or demise shall contain a proviso or condition that he shall not be subject or liable to pay any further or larger portion of such principal money than one-thirtieth part thereof more than would properly remain due and owing if the annual payment hereinbefore directed to be made were regularly and punctually paid, in pursuance of the proviso or condition hereinbefore mentioned and directed to be made, or any further or larger arrear of interest than for six months preceding the time when the title to such possession shall have commenced, calculated on the principal money, for the payment of which he would under the provisions aforesaid be liable; and every such grant, mortgage, surrender, lease, or demise shall also contain a proviso or condition for enabling the person who shall advance or lend such money, his executors, administrators, or assigns, to have, use, exercise, and take such and the same powers and remedies for recovering and compelling payment of the said one-thirtieth part of such principal money, and the whole of the interest due on such principal money, by entry and distress on any effects to be from time to time found upon the lands so mortgaged, and by sale of such distress as landlords can and may use and take for the recovery of rent in arrear.

36

G

49

For paying off  
mortgages by  
incapacitated  
persons by  
annual  
instalments.



50  
Remainder  
man or  
reversioner  
paying in-  
stalment or  
interest due  
from pre-  
ceding owner  
may recover  
the amount.

Provided always, and be it Enacted, That in case any tenant in tail or for a life or lives, or for years determinable on a life or lives, or upon any other contingency, who shall have borrowed any money under the power hereinbefore contained, shall neglect or omit, at the end of every year during the continuance of his estate or interest in the lands or tenements mortgaged, to pay one-thirtieth part of the principal money borrowed by him, or any part thereof, or to pay and keep down the interest or any part of the interest on such principal money, according to the provisions lastly hereinbefore contained, and the person in remainder or reversion who shall have become entitled in possession to such lands or tenements shall, according to such provisions, be liable to pay and shall pay any sum of money for principal or interest which, under the provisions aforesaid, ought to have been paid by such tenant in tail, or for a life or lives, or for years determinable on a life or lives, or upon any other contingency, every such person shall and may sue for and recover the sum or sums of money so paid by him, together with full costs of suits, from the said tenant in tail, or for a life or lives, or for years determinable on a life or lives, or upon any other contingency, his executors, administrators, or assigns, by action of debt, or on the case, in any of Her Majesty's courts of record at Westminster.

51  
Directing that  
all mortgages,  
&c. by incapa-  
citated per-  
sons, &c.  
shall fix a  
period for the  
repayment of  
the principal  
moneys.

Provided always, That every such grant, mortgage, surrender, lease, or demise, which shall be made by virtue of this Act, by any such bodies, corporations, or parties, or persons, shall contain a proviso or condition for securing the repayment of the principal monies therein-mentioned, with interest, at some fixed period, to be specified in such grant, mortgage, surrender, lease, or demise, and for enabling the mortgagee or mortgagees to demand, sue for, and recover repayment of the principal and interest, or otherwise to obtain possession of the lands and tenements granted, mortgaged, surrendered, leased, or demised at any time he shall think proper, after the period so fixed, on giving six months' previous notice thereof.

Lands not to  
be charged  
for taxes.

Provided always, and be it Enacted, That nothing in this Act contained shall authorise or empower any body, corporation, person, or party, under such disability as aforesaid, to borrow upon security of or to charge the lands so to be rated or taxed, for the purposes of raising or paying any other rates or taxes than those made or assessed within or during the first three years after the passing of this Act.

And be it further Enacted, That in cases where any of the lands which shall be so assessed, taxed, or charged, are held upon lease or agreement for any term longer than one year, it shall be lawful for the said trustees, and they are hereby empowered and required, to increase the annual rent reserved by such lease or agreement, in proportion to the benefit which the said lands comprised in the said lease or agreement shall, in the opinion of the said trustees, receive by the said drainage; and the additional rent to be affixed by the said trustees on the said lands shall be recoverable by the respective landlords thereof in such manner, and by such ways and means, as the original rent reserved by the said lease or agreement is by law recoverable.

53  
Tenant on  
lease to pay  
additional  
rent.

And be it Enacted, That it shall be lawful for the trustees from time to time to borrow at interest on the credit of the several rates and taxes or assessments by this Act granted, and other property vested in such trustees, any sum of money which, together with any sum previously borrowed, shall not exceed the sum of five thousand pounds; and, in the event of any part of such sum of money being repaid by the trustees, to reborrow the same, and so toties quoties, but so nevertheless that there shall not be owing on the security aforesaid more than the sum of five thousand pounds in the whole at any one time; and, for securing the repayment of the monies so borrowed, with interest, the trustees, or any five of them, may assign over the said rates and taxes and assessments (as well those not then existing as those then existing), and other funds or property, or any part or parts thereof, with all powers and remedies whatsoever for recovering and enforcing payment thereof, to the person who shall advance or lend such money, or his trustee, as a security for the payment of the money so to be borrowed, together with interest for the same; and any such mortgage may contain any provisions for continuing the loan and for the repayment of the sum thereby secured by instalments, and for reducing the rate of interest reserved on payment thereof within such period after the time appointed for payment thereof as shall be in that behalf agreed upon, and any such special provisions as shall be in that behalf agreed upon; and it is hereby declared, that the receipts of the trustees making any such assignment as aforesaid shall be sufficient discharges for the money borrowed under this present provision, and that the person advancing any such money shall not be bound or concerned to see to the application of the

54  
Power to bor-  
row on mort-  
gage.



money advanced by him, or be liable for the misapplication or non-application thereof, or be concerned to inquire whether the sum advanced by him ought to be raised.

55  
Form of mortgage.

And be it Enacted, That every such assignment or mortgage shall be by deed duly stamped, in which the consideration shall be truly stated; and every such deed shall be under the hands and seals of five of the trustees, and may be according to the form in Schedule (C) to this Act annexed, or to the like effect, any special provisions as aforesaid being added thereto if required.

56  
Mortgages to be without preference.

And be it Enacted, That all persons to whom such mortgages or assignments shall be made, or who shall be entitled to the monies thereby secured, shall, in proportion to the sums respectively mentioned, be creditors on the said rates and taxes or assignments, equally one with another, without any preference in respect of the priority of advancing such monies, or of the dates of any such assignments respectively.

57  
Expenses of mortgages.

And be it Enacted, That the expenses of every assignment or mortgage shall from time to time be defrayed by the trustees out of the money raised by the same.

58  
Register of mortgages to be kept and to be open to inspection.

And be it Enacted, That a register of such mortgages or assignments shall be kept by the clerk to the trustees; and, within fourteen days after the date of any such mortgage or assignment, an entry or memorial of the number and date thereof, and of the names of the parties thereto, with their proper additions, shall be made in such register; and such register may be perused at all reasonable times by any person interested therein without fee or reward.

59  
Assignment of mortgages.

And be it Enacted, That from time to time any party entitled to any such mortgage or assignment may transfer his right and interest therein to any other person by deed in writing duly stamped, wherein the consideration shall be truly stated; and any such transfer may be according to the form in the Schedule (D) to this Act annexed, or to the like effect.

And be it Enacted, That within thirty days after the date of every such transfer it shall be produced to the clerk to the trustees; and thereupon such clerk shall cause an entry or memorial thereof to be made in the same manner as in the case of the original mortgage or assignment; and for such entry the clerk may demand a sum of ten shillings; and after such entry, every such transfer shall entitle the transferee, his executors, administrators, or assigns, to the full benefit of the original mortgage or assignment in all respects; and no party having made such transfer shall have power to make void, release, or discharge the mortgage or assignment so transferred, or any money thereby secured.

60  
Register of transfers to be kept.

And be it Enacted, That, unless otherwise provided by any mortgage or assignment, the interest of the money borrowed upon every such mortgage or assignment shall be paid half-yearly to the several parties intitled thereto.

61  
Interest on mortgages to be paid half-yearly.

And be it Enacted, That if the trustees can at any time borrow or take up any sums of money for any of the purposes of this Act at a lower rate of interest than any securities given by them, and which shall then be in force, shall bear, it shall be lawful for them from time to time to borrow such sums of money as they shall think proper at such lower rate as aforesaid, in order to pay off and discharge the securities bearing such higher rate of interest, and to charge the rates and assessments or other funds or property payable under this Act, or any part thereof, with payment of such sum and such lower rate of interest, in such manner and subject to such regulations as are herein contained with respect to other moneys borrowed on mortgage.

62  
Power to take up money at a less rate of interest.

And in order that no undue preference may be given in paying off any such mortgages or assignments, be it Enacted, That when and as often as the trustees shall, under the provisions of this Act, be enabled and think it expedient to pay off one or more out of the number of such mortgages, upon which the same rate of interest shall be payable, or a part of the money secured on any such mortgage, they shall cause the several numbers of such mortgages to be written upon distinct slips of paper of an equal size, and all such slips shall be rolled or folded up in similar form and put into a box, and the clerk to the trustees shall, in the presence of five or more of the trustees, draw separately out of the said box one of the said slips,

63  
Mode of paying off mortgages.