A TREATISE ON THE VALUATION OF PROPERTY FOR THE POOR'S RATE; SHOWING THE METHOD OF RATING LANDS, BUILDINGS, TITHES, MINES, WOODS, RIVER AND CANAL TOLLS, AND PERSONAL PROPERTY; WITH AN ABSTRACT OF THE POOR LAWS RELATING TO RATES AND APPEALS

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649068203

A Treatise on the Valuation of Property for the Poor's Rate; Showing the Method of Rating Lands, Buildings, Tithes, Mines, Woods, River and Canal Tolls, and Personal Property; With an Abstract of the Poor Laws Relating to Rates and Appeals by J. S. Bayldon

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

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J. S. BAYLDON

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RELATING TO

RATES AND APPEALS.

BY J. S. BAYLDON,
AUTHOR OF "RENTS AND TILLAGES."

LONDON:
PRINTED FOR
LONGMAN, REES, ORME, BROWN, AND GREEN,
PATERNOSTER-ROW.
1828.

PREFACE.

The poor-rates of England have increased so much of late years, and are become such a burthensome tax on property, that the principles on which they are founded and computed are, at the present period, a matter of anxious inquiry. No work, exclusively on this subject, has hitherto appeared. Small patches on the liability of property to the poor's rate may be found in law-books; the most important of which are selected and blended with practical information in the present undertaking. The most recent decisions of cases on the poor-rates are abstracted, and it has been humbly attempted by the

Author to render this Work useful to persons concerned in the management of poor-rates, and to rate payers in general.

Wath, near Rotherham,
Jan. 26. 1828.

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FOR

THE POOR-RATES.

ORIGIN OF POOR-RATES.

No law for relieving the poor before the 14th Eliz.

The first act of parliament for the general relief of the poor, was passed in the fourteenth year of the reign of Queen Elizabeth; before that time their wants were chiefly supplied by charitable institutions, and the donations of the benevolent. Monasteries and hospitals were richly endowed for supporting the clergy and providing for the poor; and the property of persons

dying intestate was vested in such institutions for the same charitable purposes.

First occasion for the general tax.

At the commencement of the Reformation, in the reign of Henry the Eighth, the monastic clergy were possessed of about one-fifth of the revenues of the kingdom, which that monarch seized and distributed amongst his courtiers and flatterers, as a reward for their servility. The poor soon felt the inconvenience of being deprived of their support, and the country, in consequence, became so much infested with beggars and indigent persons, that it was found necessary to provide for them by a general tax.

The poor supported by charity.

During the recess, betwixt the suppression of the monasteries, and the commencement of the operation of the poor laws, paupers were restrained from begging out of their own district or parish, and were provided for by voluntary contributions collected in the churches. The clergy were directed, by government, to exhort their parishioners to be liberal and bountiful. Once a-year, at the conclusion of divine