

9-1982/17

No. 3 RESIDUARY ACCOUNT. – STAMPS AND TAXES.

FORM of Account to be delivered (in Duplicate) by Executors and Administrators retaining the Residue, or any part or share of the Residue of Personal Estate; and by Executors and Trustees retaining the Residue, or part of Residue, of Monies arising from Real Estate, devised to be Sold, &c. for the purpose of having the Duties charged and assessed, pursuant to the Acts of 36 Geo. III. c. 52, and 45 Geo. III. c. 28, and 55 Geo. III. c. 184.

DIRECTIONS

1. Executors and Administrators, before the Retainer of any part of the Property to their own use, are to deliver the particulars thereof to the Commissioners of Stamps, or to the Stamp Distributor in whose District they reside, and pay the Duty thereon within 14 Days after, under the penalty of treble the value of the Duty.
2. All Rents, Dividends, Interest, and Profits arising from the Personal Estate of the deceased or Real Estate, directed to be Sold, subsequent to the time of his or her death, and all accumulations thereof, down to the time of delivering the Account, and offering to pay the Duty on the Residue, must be considered as part of the deceased's Estate, and must be accounted for accordingly.
3. *Any Account transmitted by Post, or left under cover at the Office, will either be returned to the Parties, or thrown aside unnoticed.*

REGISTER No. 18 Folio.

A further ~~An~~ Account of the Personal Estate, and of Monies arising out of the Real Estate of John Smart who died on the first day of May One Thousand Eight Hundred and eleven exhibited by John James Smart the ~~Executor or Administrator de bonis non with will annexed~~ of the Deceased, or ~~Trustee of the Real Estate, directed by the Will to be Sold, &c.~~, acting under the Will, or Letters of Administration of the Effects of the Deceased, proved in, or granted by the Prerogative Court of Canterbury on the 11th day of May 1853

DESCRIPTION OF PROPERTY Dates of Sales, if Sold. No. 1 Money received, &
Property converted into Money. No. 2 Value of Property not converted into Money.

Money and Property converted into Money are to be inserted in Column No. 1, and the date when converted affixed.

Property not converted into Money is to be valued at the time the Account is rendered, and inserted in Column No. 2, and Inventories and proper Valuations must be produced.

The unexpired Term of Years, the Number and Age of the Lives, the Terms of Renewal, and the clear net Rent reserved must be stated.

Cash in the House...

Cash at the Bankers...

Furniture, Plate, Linen, China, Books, Pictures,
Wearing Apparel, Jewels, and Ornaments...

Wine and other Liquors...

Horses and Carriages, Farming Stock, and Implements of Husbandry...

Stock in Trade...

Good Will, &c. of Trade or Business...

Leasehold Estates at

Life Assurance Policies...

Rents due at the Death of the Deceased...

Mortgages and Interest at the Death...

Bonds, Bills, Notes, and Interest due at the Death...

Book and other Debts...

Canal, Railway, and other Shares...

Ships, or Shares of Ships...

Carried forward...

Brought forward...

Dates of Sales, if Sold. No. 1 Money received, & Property converted into Money. No. 2
Value of Property not converted into Money.

Note.

If there should not be room in this Form for the particulars of any description of the Property, the Total only of the amount or value of such Property is to be inserted here, and the particulars to be stated on a separate Paper.

purchased on the _____ of _____ at _____

Here state the particulars of any other lawful payments, and of the Funds or other Securities purchased, and when.

100 14 2

(Deduct the Total of the Payments from the Total of the Property) 1774 17 6

Net Amount of Property carried forward...£

TO SHEW THE BALANCE OF CASH, IF ANY.

Total of Column No. 1...£

Total of Payments ...£

Cash Amount ...£

Net Amount of Property brought forward... No. 3

ACCUMULATIONS, OF INTEREST, DIVIDENDS, RENTS, &c. 1774 17 6

Note.- Upon Reversions falling in, state the date of the death of the Tenant for Life. Separate Papers are to be annexed to the Account to shew how these Totals are made up.

Rents of Leasehold Estates Sold to the time of Sale, and of those remaining Unsold,

(after deducting Ground Rents, &c.) to the date of this Account...

Rents of Real Estate directed to be Sold to the time of Sale if Sold, if not, to the

Date of this Account...

Dividends on the Stocks and Funds Sold to the time of Sale, and of those remaining 64 4 10

Unsold, including the last Dividends...

Interest on Exchequer Bills Sold or Paid off to time of Sale or Payment, and of

those remaining Unsold to the Date of this Account...

Interest on Bonds, Mortgages, and other Securities Paid off, to the Day of Pay-

ment, and of those Outstanding, to the Date of this Account...

Interest at 4 per Cent on £ _____ being the Balance of Cash in Hand

as on the other side, to the Date of this Account...

Interest on Canal, Railway and other Shares to the time of Sale, and of those re-

maining Unsold, and on other Property, yielding an Income not included in any of the above Items, to the Date of this Account...

The Value of the Benefit accruing to the Executor or other Person entitled to the

Residue from the Interest of Money or Dividends of Stock retained to answer

I do declare that the foregoing is a just and true Account; and I offer to pay to the Commissioners of Stamps the Sum of £18-7..10 – for the Duty, after the Rate of £1– per Cent, upon the sum of £1839..2..4 – , being *the whole* of the said Residue and Monies to which *Sum* entitled and intent to retain to *my* – own use, ~~or for the use of~~ *as residuary Legatee* ____ being a *child* ____ of the Deceased.

Dated this *28th* day of *October* 1853

(Here sign the Account) *John James Smart*

ASSESSMENT,

The Duty on the within mentioned Sum of £1839.2.6 is assessed after the Rate of / per Centum, at the Sum of £18.7.10

By the Commissioners,

[illegible]

RECEIPT.

Received on the *11th* day of *Novr.* 1853, the Sum of *Eighteen Pounds seven shilling + ten pence*

For the Duty assessed as above.

[illegible]

Registry. [illegible]

Compt. [illegible]

Rates of Duty payable on Legacies, Annuities, Residues, &c. of the Amount or Value of £20 and upwards, by Stat. 55 Geo. III. c. 184.

Description of the Residuary Legatee, or next of Kin, to be in the following Words of the Act.

On Real or Personal Estate, if the Deceased died after the 5th April, 1805.

To Children of the Deceased, and their Descendants, or to the Father or Mother, or any Lineal Ancestor of the Deceased...	£1. per Cent.
To Brothers and Sisters of the Deceased, and their Descendants...	£3. do.
To Brothers and Sisters of the Father or Mother of the Deceased, and their Descendants...	£5. do.
To Brothers and Sisters of a Grandfather or Grandmother of the Deceased, and their Descendants...	£6. do.
To any Person in any other Degree of Collateral Consanguinity, or to Strangers in Blood to the Deceased...	£10. do.

Where any Legatee shall take Two or more distinct Legacies or Benefits under any Will or Testamentary Instrument, which shall together be of the Amount or Value of £20, each shall be charged with Duty although each or either may be separately under that Amount or Value.

The Husband or Wife are not subject to the Duties on Legacies, Annuities, and Residues.