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Probate ^{of the} Will

of

Mr. Francis Lum

deceased

Dated 13th day of March 1909.

Extracted by
Alfred Kenwood,
Solicitor,
Redditch.

In His Majesty's High Court of Justice.

The Principal Probate Registry.

BE IT KNOWN that Francis Gunn of Portway
Farm Bewley in the County of Worcester

died on the 11th day of February 1909.
at Queens Hospital in the City of
Birmingham

AND BE IT FURTHER KNOWN that at the date hereunder written the last
Will and Testament

(a copy whereof is hereunto annexed) of the said deceased was proved and
registered in the Principal Probate Registry of His Majesty's High Court of Justice
and that Administration of all the Estate which by law devolves to and vests in the
personal representative of the said deceased was granted by the aforesaid Court
to

Francis Gunn and Thomas Gunn
Sons of deceased two of the Executors

named in the said Will

Power reserved to the other Executor

And it is hereby certified that an Affidavit for Inland Revenue has been delivered wherein it is
shewn that the gross value of the said Estate within the United Kingdom (exclusive of what the said
deceased may have been possessed of or entitled to as a Trustee and not beneficially) amounts to
£ 15. 9. 1.

Dated the 13th day of March 1909

W. Indurich
Registrar.



CB

I Francis Summ of Portway Farm in the parish of Beoley in the County of Worcester Farmer hereby revoke all former testamentary dispositions made by me and declare this to be my last Will I appoint my wife Amelia Summ and my sons Francis Summ and Thomas Summ (hereinafter called "my Trustees") to be the Executrix and Executors and Trustees of my Will I bequeath the use and enjoyment of all my plate linen china glass books pictures prints furniture and other household effects to my said Wife during her life she keeping the same properly insured against fire and I declare that after her death the same shall fall into my residuary estate And I declare that it shall not be necessary to take an inventory thereof and that my Executors shall not be concerned to see to the insurance thereof or be liable for any loss or damage that may happen thereto from any cause whatsoever I devise and bequeath all my real and personal estate not hereby otherwise disposed of unto my Trustees Upon trust that my Trustees shall sell call in and convert into money the same or such part thereof as shall not consist of money and shall out of the moneys produced by such sale calling in and

F. Summ



conversion and out of my ready money pay my funeral and testamentary expenses and debts And shall invest the residue of the said moneys ^{with} ~~with~~ power for my Trustees from time to time to vary the investments And shall stand & possessed of the residue of the said moneys and the investments for the time being & representing the same Upon trust to pay the income thereof to my said wife during her life And after her death In trust for my sons the said Francis Dunn and Thomas Dunn and my daughter Miriam Louisa Sandilands the wife of Robert Sandilands in equal shares And I declare that my Trustees may & postpone the sale and conversion of any part of my real and personal estate (including & leaseholds or other property of a terminable or wearing out nature) for so long as they shall think fit and that they shall not sell or convert into money reversionary property before it falls into possession unless in their opinion it shall be necessary to do so to prevent loss And that the rents profits and income to accrue after my death from such part of my estate as shall for the time being remain & unsold and unconverted shall after payment & thereout of all incidental expenses and outgoings and howsoever invested be paid and applied to



94820

[For use where the Deceased died at any time AFTER the 1st August, 1894.]

INLAND REVENUE. ESTATE DUTY.

Finance Acts, 1894 to 1907.

[This form is for property chargeable with Estate Duty on an "Account." See Finance Act, 1894, sect. 6 (4.)
A separate form (C-2) is provided for "Settlement Estate duty" on settled property. See sect. 5 (1) (a).]

Form C-1.

[This form should be filled up in duplicate, and be transmitted by post to the Secretary, Estate Duty Office, Somerset House, London, W.C.; only one copy need be sworn. The envelope should be legibly marked "Account." If desired, it may be left at the office by hand. In suitable cases, an interview will be arranged.]
Full Instructions as to Estate duty will be found in the form A-2.

Official Reference—

File 4594 1909. | Regr. 1 Fo. Affidt.

Here state the name and full address of the person who forwards this account Alfred Kerwood,
Solicitor, Redditch.

AN "ACCOUNT" of property chargeable with ESTATE DUTY on the death of Francis Dunn late of Portway Farm in the parish of Beoley in ~~late of~~ the county of Worcester Farmer who died on the 11th day of February 1909, and to whom Representation was granted at Principal Registry on the 13th day of March 1909.

TITLE

Date and short material particulars of disposition, with date of and names of parties to any deed, and name of any testator and date of probate of his will	Names and addresses of present trustees	Names and addresses of living beneficiaries If any of the persons originally entitled are dead, give dates of death and of representation	Consanguinity to the Deceased	Consanguinity to the Predecessor (naming him) under whose disposition the property is derived
<p>Indenture of settlement dated <u>10th</u> day of <u>February</u> 1909 made between the said <u>Francis Dunn</u> of the one part and <u>Robert Sandilands</u> of the other part whereby the hereditaments hereinafter related to were granted and conveyed unto the said <u>Robert Sandilands</u> and his heirs to the use that the settlor should receive a yearly rent charge of twenty pounds during his life from and after his death to the use that <u>Amelia Dunn</u> his wife should receive a like rent charge of twenty pounds during her life subject thereto to the use of the trustee for 500 years from the death of the *</p>	<p><u>Robert Sandilands,</u> <u>49 Oakley Road,</u> <u>Redditch.</u></p>	<p><u>Miriam Louisa Sandilands,</u> <u>49 Oakley Road,</u> <u>Redditch,</u></p> <p><u>Thomas Dunn,</u> <u>Portway Farm,</u> <u>Beoley.</u></p> <p><u>Amelia Dunn (widow of the settlor)</u> <u>died on the 4th day of April 1909.</u></p>	<p><u>Lineal issue.</u></p> <p><u>Lineal issue.</u></p>	

Part I.—PERSONAL PROPERTY; other than (i.) LEASEHOLDS for years, and (ii.) the proceeds of sale of REAL PROPERTY subject to a trust for conversion in the Deceased's lifetime, but not actually sold at the date of his death.

DESCRIPTION OF PROPERTY	Price of Stocks *	Estimated principal value as at the date of the Deceased's death		
	*	£	s.	d.
<p>* Settlor upon trusts for raising five hundred pounds to be paid to <u>Miriam Louisa Sandilands</u> (daughter of the settlor) with interest as therein mentioned until payment together with the costs and expenses incurred in or about the execution of the trust and subject as aforesaid to the use of <u>Thomas Dunn</u> a son of the settlor in fee simple.</p>				
Total £				

* Where Stocks, etc., are publicly quoted, the price should be estimated at one quarter up from the lower to the higher of the official "closing prices." For example:—where the "closing prices" were "98-100," the market price is $98 + \frac{100-98}{4} = 99\frac{1}{2}$. Where the day before the date of the account was a Sunday, or other day for which no prices are available, the price for the day before should be taken.

SUMMARY.

	Part I.			Part II.			Part III.		
	£	s.	d.	£	s.	d.	£	s.	d.
Gross value									
Deductions									
Net value	£	s.	d.						
	£								

PERSONAL PROPERTY.

REAL PROPERTY.

1. I Robert Sandilands of 14 Oakly Road Redditch in the County of Worcester Fishing Rod Maker

(1) If affirmed, substitute "do solemnly and sincerely affirm."

(1) make oath and say as follows :-

(2) State in what capacity or capacities.

2. I deliver this Account as ⁽²⁾ Trustee of the Indenture of Settlement hereinafter referred to.

(3) Insert "No" if the fact is so, and strike out "namely." If, however, there is other property, strike out the words in square brackets.

3. To the best of my knowledge and belief there is ⁽³⁾ ~~no~~ OTHER PROPERTY [REAL OR PERSONAL, UNDER ANY TITLE WHATSOEVER], beyond that already referred to, in respect of which Estate Duty is payable on the Death of the Deceased, ~~namely (4) :-~~

(4) Insert short particulars of the dispositions and property. State approximate value so far as known, and whether part of the aggregate "estate." Annex a statement if space insufficient.

4. I am ⁽⁴⁾ accountable for the Estate Duty on the whole (or) part of such other property namely (4) :-

(5) Insert "not" if the fact is so.

5. The value of the property, included in this Account was, at the date of the Deceased's death, as therein stated.

6. ~~The Schedule annexed to this Account, contains a true and particular list of the debts and incumbrances, which were subsisting charges at the Deceased's death, on the real property and Leaseholds for years comprised in this Account, or on some part or parts thereof, with the particulars of the instruments by which they were secured or created, and the names and addresses of the several persons to or in whom the same are now due or vested.~~

7. ~~The said debts or incumbrances were incurred or created by the Deceased or by some one or more of his predecessors in title. In so far as they were incurred by the Deceased or were created by a disposition made by him they were incurred or created *bona fide* for full consideration in money or money's worth wholly for the Deceased's own use or benefit, and they take effect out of his interest. The debts and incumbrances are not nor are any of them primarily chargeable upon any other property passing on the death of the Deceased. There is no right of reimbursement from any other estate or person in respect of them (5).~~

8. Save as appears in and by this affidavit and Account, no other property chargeable with Estate Duty, for the Estate duty whereon I am accountable, *passed* or is *deemed to have passed*, within the meaning of the Finance Acts, 1894 to 1907, so far as I know or believe, on the death of the Deceased.

All which is true to the best of my knowledge and belief.

OBSERVE.

Is it intended to pay the Estate duty on the Interests in Expectancy, if any such are included in this Account?

Reply

Is it intended to now pay Estate duty on the real property in one sum or by yearly or by half-yearly instalments?

Reply Yes.

(6) If there is a right to reimbursement, but it cannot be obtained, adapt the paragraph.

(7) Sworn by the above-named Robert Sandilands

Robert Sandilands

Robert Sandilands

at Redditch

in the County of Worcester

this 30th day of November 1909.

Before me, Harold C. Browning
a Commissioner for Oaths.

(8) Sworn by the above-named

at

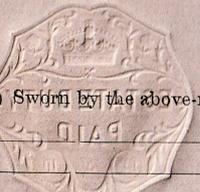
in the County of

this day of 190

Before me,

a Commissioner for Oaths.

(8) Insert the name of the Deponent, and if affirmed, substitute "affirmed" for sworn.



PERSONAL PROPERTY

(a) Capital			(b) Rate of duty			(c) Amount of duty		
£	s.	d.				£	s.	d.
As adjusted, (if necessary)			per cent.					
Deduction in respect of duty at prior death, (if any)								
Add Interest at 3 per cent. per annum from date of death, viz., 1, till 190, (years and days)								
Total duty and interest (P.E.)								

SUMMARY OF AGGREGATION FOR DETERMINING RATE OF ESTATE DUTY.

	Full Aggregation			Limited Aggregation		
	£	s.	d.	£	s.	d.
1. Total value of Aggregable Property disclosed by original Affidavit						
2. Ditto by Corr. Affdt. dated						
3. Ditto by Corr. Affdt. dated						
4. Ditto by a/c dated						
5. Ditto ditto						
6. Ditto ditto						
7. Ditto ditto						
TOTALS £						
† Value of further Property disclosed by this Account (B) {						
PERSONAL £						
REAL £						
Add (or) deduct £ (State which)						
TOTALS £ (A)						
Total Value for determining Maximum Rate (C) £						

REAL PROPERTY

(d) Gross Capital			(e) Deductions			(f) Net Capital			(g) Rate of duty			(h) Amount of duty		
£	s.	d.	£	s.	d.	£	s.	d.				£	s.	d.
1127	10					1127	10		3			33	16	6
As adjusted, (if necessary) £									per cent.					
Add Interest at 3 per cent. per annum upon the whole duty, from 12 months after death fill 190, (years and days)														
Total duty and interest (R.E.)														

PERSONAL PROPERTY AND REAL PROPERTY

Total duty and interest	£ 33 16 6
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INSTALMENTS

Consecutive Numbers of instalments Assessed on this Account, and date when last of these instalments became due	Each instalment is 1/4th, 1/3th, 1/6th of the Estate duty.	Amount of each instalment. £ s. d.	Number of instalments	Total amount of instalments assessed on this Account } Interest at 3 per cent. per annum on whole unpaid Duty from 12 months after death to date when last instalment assessed on this Account became due, viz., years days.	£ s. d.
Total Amount of Instalments of Duty and Interest...£					

Maximum Rate chargeable (C) per cent.

Rate on (A) as an "Estate by itself" per cent.

Rate on (A) subjected to limited aggregation per cent.

(B) Value of the property included in this Account } liable to limited aggregation }

Value of any other property falling to be added } to the property included in this Account so as to constitute the unit for limited aggregation }

TOTAL...£

Rate on (B) as an "Estate by itself" per cent.

Rate on (B) subjected to limited aggregation per cent.

† If the property disclosed by this Account has for the purpose of aggregation been included in any previous Affidavit or Account, at the value shown in this Account, state where included, and do not carry out the value into the column x. If it has already been included at a higher value, the difference in the values should be deducted, or if at a lower value the difference should be added.

NOTE.—If the Property in this Account is an "ESTATE BY ITSELF," a statement to that effect should be written across the appropriate space above.

On the basis of this "Account," and subject to rectification if found necessary, the amount of ESTATE DUTY and Interest thereon to be now paid is—

£	s.	d.	}	as shewn above.
33	16	6		

SOMERSET HOUSE, LONDON, W.C.,

21st March 1910

By the Commissioners,
Jackson Wolfe Examiner.

Checked, <i>Bm</i> for Sec. E.D.O.	Registered, <i>E. Green</i> for Sec. E.D.O.	3. For use at Chief Office.
1. P.A.G. 1013	2. Received the 14 APR 1910 day of 190 the sum of	18 APR 1910
Comptrolled and Registered for	Thirteen shillings and <i>two</i> pence, for Estate Duty and Interest thereon.	
£	for Commissioners of Inland Revenue.	
for Accountant General of Inland Revenue.	£ 33 16 6	

26-11-07.

Francis Summ deceased.

Particulars of Real Property of ~~which Deceased was the absolute owner~~, comprised in the Account annexed to the Affidavit of

Robert Sandilands -

Insert in this column the description of property, including its location, tenure, quantity, tenants' names, and nature of tenancy, and distinguishing particulars, such as boundaries, gardens, woods, moors, commons, wastes, pleasure grounds, building land, &c.	Rental, if let, or gross value (not rateable) value for poor rate, if unlet, and not assessed to property tax.		Gross value for property tax (not the reduced assessment for collection Finance Act, 1904, s. 39).		Nature of deductions from the gross annual value. Tenants' outgoings should not be deducted unless payable by landlord.	Amount of annual deductions.		Net annual value.		No. of Years' purchase as estimated.	Estimated principal value or gross amount realized if sold.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.		£	s. d.

small plots of garden land containing an area of about 1 rood 20 perches one in the occupation of Mrs M Upson at an annual rent of 5/- and the other in the occupation of Mrs E. Summ at an annual rent of 5/- standard paying rates in both cases.

10/-

4. A fenced property situate at Rankin Green in the parish of Bokerly Ryeon as black stiles comprising 3 enclosures of pasture land, together with a small enclosure of garden land, the whole containing an area of about 9-3-32 near in the occupation of Thomas Summ - Gross estimated rental for Poor Rate.

11 15 "

5. A fenced property situate at Rankin Green aforesaid comprising three enclosures of pasture land containing an area of about 6-1-11 near in the occupation of Thomas Summ, free of rent - Gross estimated rental -

12 5 "

Brought forward

488

£ 1127 10 0

To be signed by the persons making oath or affirmation.

Robert Sandilands