

Probate
of the Will
of

M^{rs} Harriet Palmer
deceased.

Will dated 22nd day of June 1903.

Deceased died 23rd day of June 1905.
Probate dated 28th September 1905.

Exhibited & Registered at
THE CAPITAL & COUNTIES BANK, LD
b.s. 7/10/05 REDDITCH, So. 361

Extracted by
Alfred Kenwood,
Solicitor,
Redditch.

In His Majesty's High Court of Justice

The Principal Probate Registry.

BE IT KNOWN that *Harriet Palmer* —
of *Iddesleigh Mount Pleasant*
Redditch Ipsley in the county of
Warwick widow —

died on the *23rd* day of *June* 1905.
at *Iddesleigh aforesaid*

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

Samuel Alcock and Thomas Edward (in the will called *Thomas Williams*) the executors —

named in the said will _____

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 $\pounds 807 = 2 = 0$

And it is further certified that it appears by a Receipt signed by an Inland Revenue Officer on the said Affidavit that $\pounds 1 = 3 = 0$ for Estate Duty and interest on such duty has been paid, the duty being charged at the rate of $\pounds 1$ per cent.

Dated the *28th* day of *September* 1905.

Attest
Registrar.



[Handwritten signature]

R. Williams *Solicitor* *Redditch*

1. This is the last Will and Testament

_____ of me _____
 Harriet Palmer of "Iddesleigh" Mount Pleasant
 in that part of the town of Redditch which is
 in the parish of Spiby in the county of
 Warwick Widow. _____

2. I appoint my friends Samuel Alcock
 of Redditch aforesaid Justice of the Peace and
 Thomas Williams of Stratford Road Birmingham
 Mantle Maker Executors and Trustees of this
 my Will. _____

3. I bequeath to my daughter Harriet Ann
 Gibbs Brough the wife of George Frederick Brough
 of Redditch aforesaid her all such household
 furniture plate plated goods linen china glass
 books pictures prints and other chattels and effects
 of the like nature as shall belong to me at
 the time of my death absolutely but which at
 the present time do not exceed in value the sum
 of Thirty pounds. _____

4. I bequeath the sum of thirty five pounds to
 my daughter Rebecca Elizabeth Hubbard the wife of
 Thomas Hubbard of Jannyon Road, Small Heath,
 Birmingham Architect absolutely as her separate
 property. _____

5. I devise my freehold messuage or dwellinghouse _____



with the outbuildings garden and land thereunto
belonging and called or known as "Albelford" situate
and being at Mount Pleasant Redditch aforesaid with
the appurtenances unto my said daughter Rebecca
Elizabeth Hubbard her heirs and assigns as her
separate property. _____

6. I devise my freehold messuage or dwellinghouse
with the outbuildings gardens and land thereunto
belonging and called or known as "Albelaigh" situate
and being at Mount Pleasant Redditch aforesaid with
the appurtenances unto my said daughter Harriet Ann
Gibbs Brough her heirs and assigns as her separate
property. _____

7. I devise and bequeath all the residue of
my real and personal estate unto the said Samuel
Alcock and Thomas Williams Upon trust to sell
call in and convert into money the same or such
part thereof as shall not consist of ready money
And out of the money arising from such sale
calling in and conversion and my ready money
to pay my funeral and testamentary expenses and
debts and the legacies (other than specific) bequeathed
by this my Will or any bodical acts And to
divide the residue of the said monies between my
daughters the said Rebecca Elizabeth Hubbard and
Harriet Ann Gibbs Brough in equal shares. _____

8. I declare that if there shall be any mortgage
on the said two messuages and premises respectively



hereinbefore specifically devised at the time of my death such mortgage shall as between my said daughters be considered as charged as to one moiety thereof on the said messuage and premises devised to my said daughter in Rebecca Elizabeth Hubbard her heirs and assigns and as to the other moiety thereof on the said messuage and premises devised to the said Harriet Ann Gibbs Brough her heirs and assigns.

9. I revoke all Wills and Testamentary dispositions heretofore made by me.

In witness whereof I have hereunto set my hand this twenty second day of June one thousand nine hundred and three.

Harriet Palmer

Signed by the said Harriet Palmer as her last Will and Testament in the presence of us present at the same time who at her request in her presence and in the presence of each other have hereunto subscribed our names as witnesses

Alfred Kerwood, Solr., Redditch

Thos F. Kemming

clerk to Mr. A. Kerwood.

7 for R E H



Form D-1.

[Corrective Affidavit for Inland Revenue.]

INLAND REVENUE.

ESTATE DUTY.

FINANCE ACTS, 1894 to 1900.

This form, when filled up, should be transmitted by post to the Secretary, Estate Duty Office, Somerset House, London, W.C. 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. If a return of duty is applied for, the form should be accompanied by the Probate or Administration, and evidence in support of the claim. If further duty is to be paid, the form should be filled up in Duplicate. Money should not be remitted until the affidavit has been transmitted by the parties, and the amount payable and the mode of payment have been notified to them.

OBSERVE.—The Commissioners, if they think fit, may dispense with an oath in corrections of Estate Duty. This form, if the parties so desire, may, except in return of duty cases, be sent signed BUT UNSWORN in the first instance. If required to be sworn it will be re-transmitted for that purpose.

Name and address of person who forwards this affidavit, Alfred Kenwood, Solicitor, Redditch.

Official Reference— File 55839 1905. Reg. 1. Fo. Affidt.

IN the Estate passing on the Death of Harriet Palmer deceased.

1. We Rebecca Elizabeth Hubbard of "Hambers" Chester Road, Erdington in the County of Warwick Widow and Harriet Ann Gibbs Brough of Redditch in the County of Warwick (the wife of George Frederick Brough) the respective devisees of the property hereinafter mentioned

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

(1) make oath and say as follows:—

2. This Deceased, late of "Jeddeleigh" Mount Pleasant in that part of the Town of Redditch which is in the parish of Spaley in the County of Warwick Widow died on the twenty third day of June 1905.

(2) Insert here "Probate of h will" or "letters of administration of h estate," &c., as the case may be.

3. (1) Probate of her Will

(3) Insert "me" or "us," or state the names of the persons to whom the grant was made.

was granted to (1) Samuel Alcock and Thomas Edward Williams

at the Principal Registry of the Probate Division of the High Court of Justice on the twenty eighth day of September 1905.

(4) Insert "me" or "us," or state the names of the persons by whom the affidavit or affidavits was or were made.

4. An Inland Revenue Affidavit has been delivered by (1) the said Samuel Alcock and Thomas Edward Williams

5. It has now been discovered that, in the circumstances stated overleaf TOO LITTLE (or) TOO MUCH Estate duty has been paid upon the affidavit or affidavits which has or have already been delivered.

FILL IN BLANKS AND ADAPT GENERALLY TO SUIT THE CIRCUMSTANCES OF THE CASE.

6. The corrected particulars and values of the property included or which should have been included in the several accounts annexed, or which should have been annexed to the affidavit or affidavits which has or have already been delivered, the values whereof were incorrectly, or were not at all stated therein, are shewn overleaf. The corrected rate of Estate duty is also shewn.

7. The corrected particulars and amounts of the Deceased's debts and funeral expenses are shewn overleaf.

8. The debts not hitherto deducted, and comprised in the schedules Nos. 1 and 2 hereto annexed, were at the time of the Deceased's death due to the persons whose names and addresses are stated, and were payable by law out of the personal property comprised in the accounts Nos. 1 and 2 respectively hereto annexed, or to the affidavit or affidavits which has or have already been delivered.

9. The debts in the schedules Nos. 1 and 2, hereto annexed, were incurred by the Deceased bona fide for full consideration in money or money's worth, wholly for the Deceased's own use or benefit. They are not, nor are any of them, debts which are primarily payable out of any real property belonging to the Deceased. There is no right to reimbursement (1) from any other property or person whatsoever in respect of them.

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

10. The debts and incumbrances not hitherto deducted, and comprised in the schedules Nos. 4 and 5 hereto annexed, were at the time of the Deceased's death subsisting charges on the leaseholds for years and on the real property comprised in the accounts Nos. 4 and 5 respectively, hereto annexed, or to the affidavit or affidavits which has or have already been delivered, or on some part or parts thereof. 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 debts and incumbrances are now due or vested, are stated.

11. The said debts and 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 created or incurred 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 to reimbursement (1) from any other property or person whatsoever in respect of them.

OBSERVE.

Is it intended to now pay Estate Duty on the interests in expectancy, if any such are included in this affidavit?

12. Save as appears in and by this affidavit, and the affidavit or affidavits which has (or) have already been delivered, no property chargeable with Estate duty passed, or is deemed to have passed, within the meaning of the Finance Acts, 1894 and 1896, so far as I (and) know or believe, on the death of the Deceased.

Reply

13. It now therefore appears that in the circumstances stated overleaf TOO LITTLE (or) TOO MUCH Estate duty has been paid, all which is submitted to the Commissioners of Inland Revenue, in order that the deficient duty, with interest thereon, may be accepted (or) that the overpaid duty may be returned to

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

Reply

whose receipt shall be a sufficient discharge for the same.

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

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

(1) Sworn by the above-named Rebecca Elizabeth Hubbard at Birmingham in the County of Warwick, this 25th day of January 1904.

Before me,

J. Haildon Wright, A Commissioner for Oaths.

M E Hubbard & A G Brough.

PERSONAL PROPERTY.

Items of Personal Property in Original, or last Corrective, Affidavit, <i>needing correction</i> (*), and omitted property and deductions (if any).	Value as last previously shewn.		Increase.		Decrease.		Value as now corrected.†	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1. Assets								
2. Debts and Funeral Expenses (per Schedule)								

REAL PROPERTY.

Items of Real Property in Original, or last Corrective, Affidavit, <i>needing correction</i> (*), and omitted property and deductions (if any):	Value as last previously shown.		Increase.		Decrease.		Value as now corrected.†	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Two houses at Mount Pleasant in that part of Redditch which is in the County of Warwick called "Iddesleigh" and "Abbotsford" in the occupation of Mr G. J. Brough and	420	: :	227	10			947	10
Iddesleigh sold for £480:0:0 Abbotsford : : 467.10.0.								

* Items not needing correction should not be inserted.

† The circumstances should be here stated in which the corrections become necessary. If the property has been sold, the date of completion of the sale should be stated, and the *gross* amount realised. A brief statement showing the value of the Deceased's copyholds and customary freeholds in England and Wales should be annexed, where the Deceased died on or after the 1st January, 1898. Annex a separate statement if the space is insufficient.

The property has now been sold. Purchases completed 21st
December 1906. Rates of Estate Duty £1 per cent

This Form is for Property chargeable under the Legacy Duty Acts.
A separate Form is supplied for Property chargeable under the Succession Duty Act.

No. 1. LEGACY RECEIPT.—INLAND REVENUE.

REGISTER

No.

18

Folio

(A) Or Real. On Account of the Personal (A)

Estate of *James Parker*

late of *Headley Croft near Redditch Warwickshire*

who died on the *21st* day of *October*

One Thousand Eight

Hundred and Eighty two

Names of the Executors, or Administrators, Devisees in Trust, or Heir at Law, with their Residence and Profession

William Parker Son of the Deceased
John T. White of Headley Croft near Redditch Currier

Acting under Probate of Will, or Letters of Administration, granted by the *Birmingham*

district Registry of the Probate division of the High Court of Justice

on the *7th* day of *December* 1882.

Name of the Legatee, or Next of Kin	Degree of Relationship, to be stated in the words of the Act, as on the other Side	Describe the nature of the Bequest, and if Residue, state what part or share	Price of Stocks	Value	Rate of Duty per Cent.	Amount of Duty
<i>Lavinia Parker</i>	<i>Wife</i>	<i>Legacy</i>		<i>100</i>	<i>Nil</i>	

In this space insert any special matter necessary to explain the mode in which the Legacy is given.

(B) Or Retained in Trust. Received (B)

the *5th* day of *January* 1883

the

being the Legacy or ~~Share of Residue above-mentioned, having first allowed~~

~~or paid~~ *The* ~~mark of~~ *Lavinia* ~~for the Duty thereon~~



mark of Parker

INLAND REVENUE.

day of

187, the Sum of

for Duty on Account of the above-mentioned Legacy.

£

Registered

Controlled