

The Principal Probate Registry.

Probate of the Will

of

Miss Elizabeth Smith
deceased

Dated 31st day of December 1909.

PERI PRO LLOYDS BANK LIMITED
REDDITCH

W. Galbraith

MANAGER.

4 Jan. 1910.

Extracted by
Alfred Kenwood,
Solicitor,
Redditch.

In His Majesty's High Court of Justice.

The Principal Probate Registry.

BE IT KNOWN that *Elizabeth Smith of Holly Cottage*

Rowney Green Alvechurch in the County of Worcester

Spinster _____

died on the *26th* day of *June* 19*09*

at *Holly Cottage 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

Thomas Arthur Lewis and Walter Mellor 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 £*2530 . 14 . 7*

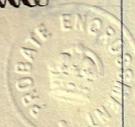
And it is further certified that it appears by a Receipt signed by an Inland Revenue Officer on the said Affidavit that £*75 . 12 . 8* on account of Estate Duty and interest on such duty has been paid.

Dated the *31st* day of *December* 190*9*

Attest
Registrar.



This is the last Will and Testament
 of me Elizabeth Smith of Holly Cottage, Rowney
 Green in the parish of Hwechurch in the county of
 Worcester Spinster I appoint my friend Thomas
 Arthur Lewis of 95 (now 260) Belgrave Street in
 the city of Birmingham Upholsterer and my cousin
 Walter Selley (hereinafter called "my Trustees") to be
 the Executors and Trustees of this my Will I
 bequeath to the said Thomas Arthur Lewis and
 Walter Selley the sum of Fifty pounds each absolutely
 I bequeath to Prudence Brown and Elizabeth Selley
 daughters of the said Walter Selley the sum of thirty
 pounds each absolutely I bequeath to Elizabeth Love
 daughter of my deceased cousin Sarah Love the sum of
 Twenty pounds absolutely I bequeath to Elizabeth
 Harker daughter of my deceased cousin Susannah Harker
 the sum of twenty pounds absolutely I bequeath to
 Elizabeth Mary Hunt (formerly Baker) the wife of Arthur
 Hunt of Redditch the sum of Thirty pounds In trust
 for her daughter Elizabeth Hunt absolutely I bequeath
 to my god-daughter Fanny Lewis of Balsall Heath (now
 Fanny Hinkley) the sum of twenty pounds absolutely
 I bequeath to Annie Dingley and Augusta Dingley
 of 111 Belgrave Street, Birmingham the sum of Fifteen
 pounds each absolutely I bequeath to George Edward
 Leach of Redditch or other the Treasurer for the time



being of the Wesleyan Chapel Rowney Green aforesaid
the sum of Twenty pounds to be applied by him for
the purposes of cleaning repairing and lighting the
Wesleyan Chapel at Rowney Green aforesaid And the
receipt of such Treasurer for the time being of the said
Chapel shall be a good discharge to my Trustees for the
same sum I bequeath to my friend Henry Norton
of Handsworth Road, Handsworth, Jeweller the sum of
Twenty pounds absolutely I hereby release and forgive
unto my cousin Elizabeth Mary Burman the sum of
Two hundred and ten pounds which she now owes me
or so much thereof as she shall owe me at my death
and I bequeath unto the said Elizabeth Mary Burman
the sum of forty pounds absolutely I devise the two
freehold messuages or dwellinghouses with the outbuildings
and land therunto belonging situate and being Nos 93
and 95 Belgrave Street Balsall Heath in the City of
Birmingham and now in the occupation of Mr Gamble
and the said Thomas Arthur Lewis Unto and to the
use of the said Thomas Arthur Lewis his heirs and
assigns for ever I devise and bequeath all my
real and personal estate whatsoever (except what I
otherwise dispose of by this my Will or any bequest hereto)
unto and to the use of my Trustees their heirs executors
and administrators respectively according to the nature and
tenure thereof Upon trust that my Trustees shall sell
call in collect or otherwise convert into money such
parts of the premises as shall not consist of ready money



And shall out of the moneys to arise from such sale calling in collection and conversion and the ready money of which I shall be possessed at my death pay my funeral and testamentary expenses and debts and the legacies (other than specific) bequeathed by this my Will or any codicil hereto And shall stand possessed of the residue of the said moneys and estate In trust for the said Thomas Arthur Lewis for his own use and benefit

absolutely *In witness* whereof I have hereunto set my hand this seventh day of July one thousand nine hundred and eight _____ Elizabeth Smith _____

Signed by the above named Testatrix as her last Will in the presence of us present at the same time who in her presence and at her request and in the presence of each other have hereunto subscribed our names as witnesses _____ Alfred Kerwood, Solicitor

Redditch _____ Ernest Banner, Little Heath, Bromesgrove, Coachman. _____

W. J. O. R. K.



Elizabeth Smith

deceased.

Corrective Affidavit.

Form D-1. [Corrective Affidavit for Inland Revenue.]

INLAND REVENUE.

ESTATE DUTY

FINANCE ACTS, 1894 to 1907.

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 returned for that purpose.

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

Official Reference— File 50062 1900. Reg. 1. Fo. Affidt.

IN the Estate passing on the Death of Elizabeth Smith deceased.

1. The Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham Upholder and Walter Melley of Rowney Green, Alvechurch in the County of Worcester Hay Trusser

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

(1) make oath and say as follows:—

2. This Deceased, late of Holly Cottage, Rowney Green aforesaid

died on the 26th day of June 1909.

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

3. 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 (3) us

at the Principal Registry of the Probate Division of the High Court of Justice

on the 31st day of December 1909.

(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 (4) us.

5. It has now been discovered that, in the circumstances stated overleaf, TOO LITTLE (or) TOO MUCH Estate duty has been paid on 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.

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

9. The debts in the schedules Nos. 1 and 2, hereto annexed, were incurred by the Deceased bond 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 (5) from any other property or person whatsoever in respect of them.

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 bond 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 (5) 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?

Reply

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 to 1907, so far as I (us) know or believe, on the death of the Deceased.

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 own knowledge and belief.

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

(6) Sworn by the above-named at in the county of this day of 1900.

Before me,

T. A. Lewis, Walter Melley.

A Commissioner for Oaths.

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.
<p><i>A freehold cottage residence lately in the occupation of the deceased situate at Rowney Green in the parish of Alcechurch in the County of Worcester.</i></p>	180	70				250

* 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 above mentioned property has been sold for £250.
The sale was completed on the 1st February 1910.*

SCHEDULES TO BE ANNEXED HERETO

FOR OFFICIAL USE ONLY.

Account No.	CAPITAL.			Rate on (A) or (b) or (c) as Estate by itself.	Rate leviable on (a) or (b) or (c).	A.G.'s Nos.
	Full Aggregation.	Limited Aggregation.	Estate by itself.			
	(a)	(b)	(c)			<i>T 2988 29/1/1910</i>
	(a)	(b)	(c)			
	(a)	(b)	(c)			
	(a)	(b)	(c)			
	(a)	(b)	(c)			
	(a)	(b)	(c)			
	(A)					
	£	"	"	Maximum Rate	%.	

CAPITAL.	As last previously shown		Increase		Decrease		As now corrected	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
PERSONAL ESTATE.								
A/c No. 1 { Gross	1150	14 7					1150	14 7
{ Dedns.	26	16 2					26	16 2
{ Net	1123	18 5					1123	18 5
A/c No. 2								
A/c No. 3 (a)								
A/c No. 3 (b)								
A/c No. 4								
Total P.E.£			[]	[]	[]	[]		
REAL ESTATE.								
A/c No. 5	1380		70				1450	
Total P.E. & R.E.£			[]	[]	[]	[]		
FOR AGGREGATION.								
Personal Estate								
Real Estate								
Total for Rate ..£	2683	18 5	[]	[]	[]	[]		
RATE.	£	3					£	3
DUTY.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
P.E. { Duty								
{ Colonial Duty, s. 20, F.A. '94								
{ Prior Duty, s. 21, F.A., '96 }								
{ and s. 16, F.A., '07 }								
{ Net	33	14 4					33	14 4
{ Interest		10 4						10 4
R.E. { Duty	41	8 0	2 2 0				43	10 0
{ Interest								
TOTAL	75	12 8	2 2 0				77	14 8
Net Increase or Decrease ...			2 2 0					

GROSS "ESTATE" as now corrected.

Gross P.E. (in U.K.)
£ 1150 ,, 14s. 7 d.

Gross R.E. (in England.)
£ 1450 s. d.

TOTAL.
£ 2600 ,, 14s. 7 d.

* Other than land of copyhold tenure or customary freehold where an admission, or any act by the lord of the manor, is necessary to perfect the title of a purchaser from the customary tenant (Land Transfer Act, 1897, s. 1.)

The correction herein (gives rise / does not give rise) to a claim for further duty by reason of further aggregation.

Noted,

Examiner.

Entry to be { made / amended }
Grant { in Office / required (0181 sent) }
Certificate of further security required
Please strike out the parts inappropriate.

OBSERVATIONS:—
(The circumstances under which any repayment is allowed should be briefly but clearly stated here.)

On the basis of this "Account," and subject to rectification if found necessary, the amount of ESTATE DUTY and Interest to be now { paid / returned } is £ 2 ,, 2 s. 0 d., as shown above,

By the Commissioners,
SOMERSET HOUSE,
LONDON, W.C.,
day of 190

C. K. Horwood Examiner.

Checked £	1. A.G. 21441	2. Received the 16 FEB. 1910 day of 190 the sum of
	Comptrolled and Registered for	Two Pounds,
Registered <i>Thwaites</i>	£	two shillings and pence, for Estate Duty and Interest thereon.
	For Sec. E.D.O.	£ 2 ,, 2 ,, <i>C. K. Horwood</i> for Commissioners of Inland Revenue.

This receipt does not imply that the amount of duty is not subject to rectification.

Here state the Name and Address of the Person who forwards this Account.

*Alfred Kerwood,
Solicitor, Redditch.*

All Personal Estate, and also, where mixed up with the Personal Estate, all Moneys arising from the sale, mortgage, or other disposition of all Real Estate directed by Will to be sold, &c., are to be accounted for upon this Form, for the purpose of having the Legacy Duty assessed pursuant to the Legacy Duty Act, 1796 (36 Geo. III. c. 52); the Legacy Duty Act, 1805 (45 Geo. III. c. 23); the Stamp Act, 1815 (55 Geo. III. c. 184), and the Succession Duty pursuant to the Customs and Inland Revenue Act, 1888 (51 & 52 Vict. c. 8), and the Finance Act, 1894 (57 & 58 Vict. c. 30).

Where the Personal Estate is not chargeable with Legacy Duty, the proceeds of sale of Real Estate directed to be sold should be accounted for upon the Form No. 8; as also where moneys arising from the sale of Real Estate do not form part of the General Estate but are separately given.

The Account, when filled up in duplicate, should be transmitted by post to the Secretary, Estate Duty Office, Somerset House, London, W.C. The envelope should be legibly marked "Account." If preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until the account has been delivered by the parties and the amount payable and the mode of payment have been notified to them.

DIRECTIONS.

Executors and Administrators, before the Retainer of any part of the Property to their own use, are to deliver the particulars thereof, and pay the duty thereon within 14 Days after, under the Penalty of treble the value of the Duty.
All Rents, Dividends, Interest, and Profits arising from the Personal Estate of the Deceased, or from the Real Estate directed by will to be sold, &c., subsequently to the time of the death, and all accretions thereon down to the time of retainer, must be considered as part of the Estate, and be accounted for accordingly.

File 50062 1900 Register of the Year 1, Folio . Affidavit .

(A) Please read the Instructions printed above.
An Account (A) of the Personal Estate, and of Moneys arising out of the Real Estate of *Elizabeth Smith of Holly Cottage, Rowney Green in the parish of Abchurch in the County of Worcester Spinster* who died on the *twenty sixth* day of *June* 1909 exhibited by *Thomas Arthur Lewis of 260 Belgrave Road Birmingham and Walter Melley of Rowney Green aforesaid* the Executors ~~(or) Administrator~~ of the Deceased, ~~and~~ Trustees of the Real Estate directed by the Will to be sold, &c., acting under the Will ~~(or) Letters of Administration [with Will annexed]~~ of the effects of the Deceased proved in, ~~or granted by~~ the *Principal* Registry of the Probate Division of the High Court of Justice, on the *thirty first* day of *December* 1909.
No 1. No 2.

(B) Here state the Name and Address of the Executor or Administrator.
(C) The Shares not converted into Money are to be valued at the market price of the day of retainer.
Note.—Where the date is payable in connection with the death of a life tenant, see observation at foot of next page.
Published Quotations or Brokers' Certificates, or Letters from the Secretaries of the Companies, showing the market price should be attached.
Where there is a published quotation, a price one quarter up from the lower to the higher of the official "closing prices" should be adopted as an estimated price. For example:—Where the "closing prices" were 98—100, the market price is $98 + \frac{100 - 98}{4} = 98\frac{3}{4}$.
Where the day of retainer was a day for which no prices are available, the price for the day before should be taken.
(D) Money and Property converted into Money are to be inserted in Column No. 1, and the date when converted affixed.
(E) Property not converted into Money is to be valued at the time of retainer, and its value so ascertained inserted in Column No 2, and Inventories and proper Valuations must be produced.
Note.—See observation at foot of next page where duty is payable in connection with the death of a life tenant.
As to apportionment of Rents and other income see the Apportionment Act, 1870 (33 & 34

DESCRIPTION OF PROPERTY.	Nominal Value of Stocks.			Market Price of Stocks. (C)	Date of Sale, if Sold.	Money received and Property converted into Money. (D)			Value of Property not converted into Money. (E)		
	£	s.	d.			£	s.	d.	£	s.	d.
Stocks or Funds (including Exchequer Bills) of the United Kingdom, viz.:—											
Stocks, Funds, or Bonds of Foreign Countries, or of British Dependencies and Colonies, viz.:—											
Proprietary Shares or Debentures of Public Companies, viz.:—											
Dividends and Interest declared and accrued due in respect of the above Investments to date of death.....											
Cash in the House								15			
Cash at the Bankers (1) on Drawing Account, and Interest (if any) thereon to date of death (2) on Deposit, and Interest thereon to date of death								890	9	9	
Money out on Mortgage, and Interest thereon to date of death.....											
Money out on Bonds, Bills, Promissory Notes, and other Securities, and Interest thereon to date of death											
Book Debts											
Other Debts											
Unpaid Purchase Money of Real and Leasehold Property contracted in lifetime of the Deceased to be sold											
Carried forward.....								£	905	9	9

(F) The particulars of the title should be furnished, including the name of any testator and the date of probate of his will, or the date of any settlement. The names and addresses of the trustees should be stated.

Description of Property.	Date of Sale, if sold.	Money received and Property converted into Money.			Value of Property not converted into Money.		
		£	s.	d.	£	s.	d.
Brought forward.....		905	9	9			
Deceased's interest in proceeds of sale of Real Property directed to be sold by settlement or by will of some other person whether actually sold or not (F) ...							
Personal Property over which the Deceased had and exercised by will an absolute power of appointment (F)							
Policies of Insurance, and Bonuses (if any) thereon, on the life of the Deceased ...							
Saleable value of Policies of Insurance and Bonuses (if any) on the life of any person other than the Deceased.....							
Furniture, Plate, Linen, China, Books, Pictures, Wearing Apparel, Jewels, and Ornaments					20		
Wine and other Liquors.....							
Horses and Carriages, Farming Stock, and Implements of Husbandry							
Stock in Trade							
Goodwill, &c., of Trade or Business, and Profits to date of death							
Ships or Shares of Ships.....							
The Deceased's share in Real and Personal Property as a Partner in the Firm of _____ <i>as per Balance-sheet annexed, signed by the surviving Partners.....</i>							
Leasehold Property directed to be sold							
Real Property directed to be sold.....	1 st Febry 1910.	250			150		
Rents to date of death of the Deceased		15	4	10			
Income to date of death, arising from Real and Personal Property of which the Deceased was Tenant for life, or for any less period (F)							
The Deceased's Interest in Property, expectant upon the death of _____, now aged _____ years (F)							
Other Personal Property not comprised under the foregoing heads, viz. _____							

OBSERVE.—Was the deceased possessed for life or otherwise of any Real or Leasehold property, other than that brought into this Account?

Separate Schedule-s should be annexed to both copies of the Account showing the particular details of the different items.

Reply, _____
(Say "Yes" or "No.")

(Insert the Total of Column No. 1 in Column No. 2)£ 1170 14 7

Total of Property.....£ 1040 14 7

PAYMENTS.

(G) A Statement of these Deductions, signed by the Executor or Administrator, is to be annexed to both copies of the account.

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

	£	s.	d.
Probate or Administration	77	14	8
Funeral Expenses	9	10	8
Expenses attending Executorship or Administration	105	5	
(G) Debts on Simple Contract, Rent and Taxes, Wages, &c., due at the Death of the Deceased, as per Statement annexed	18	15	7
(G) Debts on Mortgage, with Interest (if any) due at the Death.....			
(G) Debts on Bonds and other Securities, with ditto			
Pecuniary Legacies, as per Statement annexed	360		
(H) _____ purchased on the _____ at _____			

(Deduct the Total of the Payments from the Total of the Property).....£ 571 5 11

Net Amount of Property Carried forward.....£ 1369 8 8

To show BALANCE of CASH, if any.

Total of Column No. 1.....£	1170	14	7
Total of Payments	571	15	11
Cash Account...£	598	18	8

OBSERVE.—If this Account is delivered in connection with a life tenant's death, and the required particulars cannot be fully stated, the existing fund, together with any sums advanced and taken out of trust, should be brought in, and a statement should be annexed to both copies of the account giving all the information available. Investments should as a general rule be valued as at the date of the life-tenant's death, and no income (or payments thereout), accrued since that date, should be shown on the 3rd page of the Account. Interest at 3 per cent, per annum will be added to the duty chargeable as from the date of the life-tenant's death.

Net amount of Property brought forward....£

1369 8 8

INTEREST, DIVIDENDS, RENTS, &c., SINCE THE DEATH.

Rents of Real and Leasehold Estates directed to be Sold to the time of Sale, if Sold; }
 if not, to the date of this Account }
 Dividend on the Stocks and Funds Sold to the time of Sale and of those remaining }
 Unsold, including the last Dividends }
 Interest on Exchequer Bills Sold or Paid off to the 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 Payment }
 and of those outstanding, to the date of this Account }
 (I) Interest on £ 508 : 18 : 8 being the Balance of Cash in Hand }
 as on the other side, to the date of this Account }
 Income of Canal, Railway, and other Shares, to the time of Sale, and of those remaining }
 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 }
 vested or contingent Legacies, payable at a future day without the intermediate }
 Interest or Dividends..... }

52 15 3

13 8 5

Total.....£

1435 12 4

PAYMENTS OUT OF INTEREST, &c.

Interest on Mortgages, Bonds, and other Securities, due }
 from the Estate..... }
 Interest on Pecuniary Legacies
 Payments on account of Annuities
 Other Payments, if any, viz.

£	s.	d.
6	5	4

Rates on 286 Belgrave Road

(Deduct the Total Amount of these Payments from the foregoing Total).....£

6 5 4

Balance.....£

1429 7 0

(J) DEDUCTIONS FROM RESIDUE.

Debts still due from the Estate
 Retained to pay Outstanding Legacies

£	s.	d.

Total Deductions.....£

Net Residue.....£

1429 7 -

Deduct any Portion of the Residue not liable to Duty, or for which Duty is paid on }
 separate Receipts, viz. }

Residue on which Duty is chargeable£

1429 7 -

add estate duty on specific devise of R.G.

No. 1.

DECLARATION.

No. 2.

For use in all cases except as in No. 2.

~~to be~~ We do declare that the foregoing is a just and true Account, and ~~thereof~~ We offer to pay the sum of £ 142. 18. 8 for the legacy duty, at the rate of 10 per cent. upon the sum of £ 1429. 7. 0 being (K) *the whole* of the said Residue and Moneys to which

For use only where the Testator died after 30th June, 1888, and before 2nd August, 1894, and then only where the Residue comprises Real Estate directed to be sold as well as Personal Estate.

I (or) We do declare that the foregoing is a just and true Account, and I (or) We offer to pay the sum of £ , of which £ is the Legacy Duty at per cent. on £ - the proportion representing Personal Estate, and £ is the Succession Duty at per cent. on £ the proportion representing Real Estate, to which

~~to be~~ We are entitled and which ~~to be~~ We intend to retain to my (or) our own use, and for the use of

(L) *Thomas Arthur Lewis*

being (M) *a stranger in blood* of the Deceased.

Dated this *23rd* day of *April* 190 .

(Here sign the Account) *T. A. Lewis*

Note.— Upon reversions falling in, state the date of the death of the Tenant for Life.

Separate Papers are to be annexed to both copies of the Account to show how these Totals are made up.

(I) If the Cash balance has borne interest, the actual amount earned should be brought in. If it has not, but could have been done so, interest at 3 per cent. per annum should be brought in.

(J) A Schedule of Particulars of these Deductions to be annexed to both copies of the Account.

(K) State whether this Sum is the whole or what part of the Residue.
 (L) Insert the Christian and Surnames of the Residuary Legatees or next of Kin, and (M) their Relationship or Consanguinity, in the words of the Act, as set forth on the other side.

This portion to be used with either form of declaration.

Rates of Legacy Duty payable on Legacies, Annuities, and Residues, by the Stamp Act, 1815 (55 Geo. III. c. 184), and the Customs and Inland Revenue Act, 1888 (51 & 52 Vict. c. 8).

Note.—If the Deceased died on or after the 1st June, 1881, every Pecuniary Legacy or Residue or Share of Residue, although not of the amount or value of £20, is chargeable with Duty; Customs and Inland Revenue Act, 1881 (44 & 45 Vict. c. 12), s. 42.

The description of the Residuary Legatee, or next of Kin, is to be in the following words of the Act.	On Real Estate, if the Deceased died <i>before</i> 1st July, 1804, or if Estate Duty under the Finance Act, 1804, has been paid upon the property, and on Personal Estate.	On Apportioned Value of Real Estate where Deceased died <i>on or after</i> 1st July, 1804, and Estate Duty under the Finance Act, 1804, has not been paid upon the property.
*Children of the Deceased, and their Descendants, or the Father or Mother, or any Lineal Ancestor of the Deceased, or the Husbands or Wives of any such Persons	1 per Cent.	1½ per Cent.
Brothers and Sisters of the Deceased, and their Descendants, or the Husbands or Wives of any such Persons	3 do.	4½ do.
Brothers and Sisters of the Father or Mother of the Deceased, and their Descendants, or the Husbands or Wives of any such Persons.....	5 do.	6½ do.
Brothers and Sisters of a Grandfather or Grandmother of the Deceased, and their Descendants, or the Husbands or Wives of any such Persons	6 do.	7½ do.
Any Person in any other Degree of Collateral Consanguinity, or Strangers in Blood to the Deceased	10 do.	11½ do.

*Persons otherwise chargeable with Legacy Duty at the rate of 1 per cent. are exempt in respect of any Legacy, Residue, or Share of Residue, payable out of, or consisting of, any Estate or Effects according to the value whereof duty shall have been paid on the Affidavit or Inventory, in conformity with the Customs and Inland Revenue Act, 1881, or where Estate Duty under the Finance Act, 1894, has been paid upon the value of the Property, and the same passes under the Deceased's Will or Intestacy.

The Husband or Wife of the Deceased is not subject to Legacy Duty.

Relations of the Husband or Wife of the Deceased are chargeable with Legacy Duty at the rate of 10 per Cent. or 11½ per Cent., as the case may be, unless themselves related in blood to the Deceased.

Ⓞ OBSERVE.—Interest at the rate of 3 per cent. per annum is chargeable upon Legacy and Succession Duty in arrear, under the provisions of the Finance Act, 1896 (59 & 60 Vict. c. 28), s. 18 (2).

For Official use only.]

ASSESSMENT.

Total Duty.

The *Legacy Duty* on the } £ 144 2 " 17 " - at 10 per cent. is £ 144 5 8
 said Sum of..... }
 Interest thereon £ " "

Total Legacy Duty £ " "

The *Succession Duty* on } £ " " at per cent. is £ " "
 the said Sum of ... }
 Interest thereon £ " "

Total Succession Duty £ " "

£ 144 5 8

144. 5 8

W. T. James

Examiner.

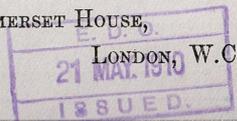
SOMERSET HOUSE,
 LONDON, W.C.,

By the Commissioners,

190



D. O. 26 MAY 1910



RECEIPT FOR DUTY.

RECEIVED the 24 MAY 1910 day of 190 , the Sum of
 One hundred and forty four pounds 5/8
 being the Amount mentioned in the above Assessment.

Registered,

W. T. James

W. T. James
 For Commissioners of Inland Revenue.

£ 144 5 8

Re Elizabeth Smith deceased.

Particulars of Real Property
directed to be sold.

Property sold.

A freehold cottage residence lately in the occupation of the Deceased, situate at Roney Green in the parish of Hwechurch in the county of Worcester.

£250 " "

Property not sold.

A freehold property consisting of a private house garden and premises No. 278 Belgrave Road, Balsall Heath in the city of Birmingham let to Miss Lindley at £14 per annum, tenant paying rates, and the adjoining similar house No. 280 let to Mr. Makin at 10/- a week, the owner paying rates.

500 " "

A dwellinghouse with retail shop front No. 262 Belgrave Road, Birmingham, let to Mr. Thomas Cooper at 8/- a week, tenant paying rates.

250 " "

£750 " "

Re Elizabeth Smith deceased.

Statement of Pecuniary Legacies.

Thomas Arthur Lewis	50	"
Walter Melley	50	"
Prudence Brown	30	"
Elizabeth Melley	30	"
Elizabeth Lowe	20	"
Elizabeth Stanker	20	"
Elizabeth Mary Hunt	30	"
Fanny Linkley	20	"
Annie Dineley	15	"
Augusta Dineley	15	"
Treasurer of the Wesleyan Chapel, Rowney Green.	20	"
Henry Norton	20	"
Elizabeth Mary Burman	40	"
	<u>£360</u>	"

Re Elizabeth Smith deceased.

Statement of Debts on simple contract.

Miss Evans, Rowney Green.	} 2 5 "
Miss Thornton, Rowney Green.	} 3 4 "
Miss Thornton, Rowney Green.	} 18 "
Mr Josiah Beddow, Alvechurch.	} 10 18 6
Mr Walter E. Baseley, Alvechurch.	} 1 10 1

£ 18 15 7.

INLAND REVENUE.

Succession Duty Act, 1853
(16 & 17 Vict. c. 51),
and Finance Act, 1894
(57 & 58 Vict. c. 30).

[Account of Succession to real or leasehold property where the Deceased died after 1st August, 1894, and the Successor is competent to dispose of the property within the meaning of the Finance Act, 1894.]

Here state the Name and Address of the Person who forwards this Account.

Alfred Kerwood,
Solicitor, Redditch.

This form of ACCOUNT is for Successions to REAL PROPERTY, which includes all Freehold, Copyhold, Customary, Leasehold, and other Hereditaments, whether corporeal or incorporeal. It should only be used where the Deceased died after the 1st August, 1894, and the Successor is competent to dispose of the property within the meaning of the Finance Act, 1894. In all other cases the form No. 6 should be used.

Persons otherwise chargeable with Succession Duty at 1 per cent. are exempt where Estate Duty under the Finance Act, 1894, has been paid in respect of the property under the same disposition or devolution.

By the Finance Act, 1894, s.18 (1); the value for the purpose of Succession Duty of a succession to real property arising on the death of a person dying after the 1st August, 1894, shall, where the successor is competent to dispose of the property, be the principal value of the property, after deducting the Estate Duty payable in respect thereof on the said death and the expenses, if any, properly incurred, of raising and paying the same.

(NOTE.—The deduction for Estate Duty is restricted to property "which does not pass to the Executor as such."—Finance Act, 1894, s. 9 (1)).

By s. 22 (2) (a); a person shall be deemed competent to dispose of property if he has such an estate or interest therein, or such general power as would, if he were sui juris, enable him to dispose of the property, including a tenant in tail whether in possession or not; and the expression "general power" includes every power or authority enabling the donee or other holder thereof to appoint or dispose of property as he thinks fit, whether exercisable by instrument inter vivos or by will or both. . . . By s. 18 (2), embodying s. 7 (5); the principal value of any property shall be estimated to be the price which, in the opinion of the Commissioners, such property would fetch if sold in the open market at the time of the death of the Deceased: Provided that, in the case of any agricultural property, where no part of the principal value is due to the expectation of an increased income from such property, the principal value shall not exceed 25 times the annual value as assessed under Sched. A. of the Income Tax Acts, after making such deductions as have not been allowed in that assessment and are allowed under the Succession Duty Act, 1853, and making a deduction for expenses of management not exceeding five per cent. of the annual value so assessed. By s. 22 (1) (g); the expression "agricultural property" means agricultural land, pasture and woodland, and also includes such cottages, farm buildings, farm houses and mansion houses (together with the lands occupied therewith) as are of a character appropriate to the property.

The account when filled up in duplicate should be transmitted to the Secretary, Estate Duty Office, Somerset House, London, W.C. The envelope should be legibly marked "Account." If preferred the Account may be left at the Office. In suitable cases an appointment will be arranged.

Money should not be remitted until the account has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

The Estate Duty under the Finance Act, 1894, on the property in this Account, if not already accounted for, should be accounted for on the Form C-1. The "Settlement Estate Duty" on settled property should be accounted for on the Form C-2.

Applications to commute Succession Duty presumptively payable upon future events in respect of Real Property should be made in writing to the Secretary, Estate Duty Office, Somerset House, London, W.C. In general, an application to commute can only be agreed to when the property is being sold or mortgaged. The reason for the application should be stated, together with the gross amount of the sale money or loan, the full particulars of the property and of the title, and the names and dates of birth of the tenants for life and in remainder.

File 50062 190 Register of the Year 1, Folio

TITLE.

(1) Please read the Instructions printed above.
(2) Insert name of successor.

AN ACCOUNT (1) of the SUCCESSION IN REAL PROPERTY of (2) Thomas

Arthur Lewis

(3) Insert full Postal address.

of (3) 260 Belgrave Road in the city of Birmingham
Upholsterer

upon the death of Elizabeth Smith
who died on the twenty sixth day of June 1909
derived from the said Elizabeth Smith

(4) Here state the Title, whether under Will, Settlement, Intestacy, or by Descent, and if under any Deed or other Document, the date thereof, and the names of the parties thereto. If under a Will, state date and place of probate, or if under an Intestacy state date of grant of administration and where issued. If no probate or administration taken out, explain why.

the Predecessor under (4) her Will proved in the Principal
Registry on the 31st day of December 1909

(5) Here state Names and Addresses of accounting parties, and in what capacity they act.

delivered by (5) the Successor

of

Description of property, including situation, tenure, quantity, tenants' names, and nature of tenancy, and distinguishing between arable, meadow, pasture, orchards, gardens, woods, moors, commons, wastes, pleasure grounds, building land, &c.	Rental, if let, or gross (not rateable) value for the poor rate, if unlet, and not assessed to the property tax	Gross property tax assessment (not the reduced assessment for collection of Income Tax under the Finance Act, 1894, s. 35)	Nature of deductions from gross annual value	Amount of annual deductions	Net annual value	No. of years' purchase as estimated	Estimated gross principal value
	£ s. d.	£ s. d.	Tenant's outgoings should not be deducted unless payable by landlord	£ s. d.	£ s. d.		£ s. d.
A freehold property comprising a house No. 258 Belgrave Road, Birmingham, let at 8/- a week, the landlord paying all outgoings, and the house No. 260 in the occupation of Mr. J. A. Lewis who formerly paid a weekly rent of 5/- and rates and taxes. (This property was referred to in the Will of Testatrix as 93 and 95 of Belgrave Street) -							33 16 ..
<p>Note:- The above mentioned property and the adjoining premises No. 262 were valued for Probate at £400. It is proposed to treat the houses Nos. 258 and 260 as being of the value of £450 for the purpose of this account, and to account for the premises No. 262 in the Residuary Account at the value of £250.</p>							

OBSERVE.

If the real property includes unlet fishing or sporting rights, church patronage, timber, unlet building land, mines, or other property which has no annual value, or the annual value whereof is no criterion, or an insufficient criterion, of the principal value, full details should be given.

Generally, as to all property, all such particulars should be furnished as are requisite to arrive at the principal value.

Deduction may be taken of the capitalized value of terminal charges.

No deduction may be taken for contingent incumbrances, or for any incumbrances created by the successor, or for any costs incurred in litigating the Title to the property.

Should the space be insufficient, the account should be continued upon separate sheets.

ASSESSMENT.

The value of the within succession on the basis of this account is	£	436	18	0
and the Succession Duty on this sum at the rate of 10 per cent. is assessed at	£	43	13	0
Interest at 3 per cent. per annum	£	"	"	"
Discount at 3 per cent. per annum <i>27/4/x to 26/6/x = 58 days</i>	£	"	4	1
The first instalment of this duty (chargeable upon a capital of.....)	£	43	8	11
amount to	£	"	"	"
Interest at 3 per cent. per annum upon the whole unpaid duty £	£	"	"	"
Discount at 3 per cent. per annum	£	"	"	"
	£	"	"	"

SOMERSET HOUSE,
LONDON, W.C.,

By the Commissioners,

6 MAY 1910
190

W. Sumner
Examiner.



12 MAY 1910

RECEIPT FOR DUTY.

Received the 10 MAY 1910 day of 190, the sum of
Forty three pounds 8/11
 being the Amount mentioned in the above assessment.
 £43 8 11

Registered,

W. Sumner

W. S. Day

For Commissioners of Inland Revenue.

Rates of Succession Duty by the Succession Duty Act, 1853 (16 & 17 Vict. c. 51),
 and the Finance Act, 1894 (57 & 58 Vict. c. 30).

Where Estate Duty under the Finance Act, 1894, has been paid upon the property

Brothers and Sisters of the Predecessor and their Descendants	3 per cent.
Brothers and Sisters of the Father or Mother of the Predecessor and their Descendants	5 do.
Brothers and Sisters of a Grandfather or Grandmother of the Predecessor and their Descendants	6 do.
Persons of more remote consanguinity, or Strangers in Blood	10 do.

The Husband or Wife of the Predecessor is not chargeable with Succession Duty; and a Successor, whose Husband or Wife is of a nearer relationship to the Predecessor, is chargeable with Succession Duty at the rate at which such Husband or Wife would be chargeable. The relations of the Husband or Wife of the Predecessor are chargeable with Succession Duty at 10 per cent., unless themselves related in blood to the Predecessor.

Lineal Issue or Lineal Ancestors of the Predecessor, who would otherwise be chargeable with Succession Duty at the rate of 1 per cent., are exempt where the property passes under the deceased's will or intestacy, or under his disposition or any devolution from him, or under any other disposition under which respectively Estate Duty, under the Finance Act, 1894, has been paid.

Lineal Issue or Lineal Ancestors of the Predecessor are chargeable with Succession Duty at the rate of 1 per cent. where the property is Chattel Leasehold, and passes on the Deceased's death under a will or intestacy under which Probate Duty according to any of the scales in force prior to the Customs and Inland Revenue Act, 1881 (44 & 45 Vict., c. 12), has been properly paid in respect of such property. Where Probate or Account Duty has been paid in accordance with the Customs and Inland Revenue Act, 1881, in respect of such property, Lineal Issue and Lineal Ancestors of the Predecessor are not chargeable with Succession Duty in respect thereof as passing to them under the will, or other disposition, or intestacy, under which such duty was paid.

OBSERVE. By the Finance Act, 1894:—

s. 18 (1). Where the deceased died after the 1st August, 1894, and the successor is competent to dispose of the real property comprised in his succession, "the duty shall be a charge on the property, and shall be payable by the same instalments as are authorized by this Act for Estate Duty on real property, with interest at the rate of 3 per cent. per annum; and the first instalment shall be payable and the interest shall begin to run at the expiration of twelve months after the date on which the successor became entitled in possession to his succession or to the receipt of the income and profit thereof; AND AFTER THE EXPIRATION OF THE SAID TWELVE MONTHS, THE PROVISIONS WITH REGARD TO DISCOUNT SHALL NOT APPLY."

s. 6 (8). The Estate Duty "due upon an account of real property may . . . be paid by eight equal yearly instalments, or sixteen half-yearly instalments . . ."

The liability to account for and pay the instalments as they fall due in no way depends upon application being made by the Commissioners; but the accounting parties should then themselves fill up a Form No. 7—1 and transmit it to the Secretary, Estate Duty Office, Somerset House, London, W.C., where, or at any Money Order Post Office outside the Metropolitan Postal District, Forms can be obtained.

Money should not be remitted until the proper forms have been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

Received this 31st day of March
1910 from Mess^{rs} Thomas Arthur Lewis
and Walter Melley the Executors of the Will
of Elizabeth Smith late of "Holly Cottage"
Rouney Green in the County of Worcester
the sum of Thirty pounds being the
amount agreed to be paid to me by the
said Thomas Arthur Lewis on withdrawal
of the caveat lodged by me and discontinuance
of the Action "Lewis and Melley v Norton"

£30 : 0 : 0.

Henry Norton,



Witness:-

B. F. Jones

Charles Hooper Tanfield
Solicitor,
Birmingham.

Re Elizabeth Smith deceased.

Received from Mr. Thomas Arthur Lewis the sum of Forty pounds which sum he voluntarily agreed to give to me out of the moneys received by him as the residuary legatee under the Will of Elizabeth Smith late of Holly Cottage, Rowney Green in the parish of Alvechurch in the County of Worcester Spinster deceased, he being satisfied that it was her intention to leave me a legacy of that amount, and that such legacy was inadvertently omitted from the Will by the Testatrix.

Elizabeth Hartley



22nd March 1910.

£40:0:0.

re Elizabeth Smith deceased.

Received from the Executors of the Will of the said Elizabeth Smith the sum of fifteen pounds on account of the legacy bequeathed to me by her Will - The sum of twenty five pounds has been retained by the Executors in respect of the legacy duty on the money bequeathed to me by the late Miss Smith -

Dated 3rd February 1910.

Elizabeth Mary Purman



Here state the Name and Address of the Person who forwards this Account.

Alfred Kerwood
Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate. Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900 Register of the Year 1, Folio

(1) Real or Personal. **An Account of the (1) Real and personal Estate of (2) Elizabeth Smith**
(2) "The deceased" late of *Holly Cottage, Rowney Green, Hasechurch in the County of Worcester*
for the purpose of ascer- who died on the *twenty sixth* day of *June* 1900
taining the rate of duty.

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death. (3) which estate became divisible on the death of who died on the _____ day of _____ 190

Names and Addresses of the Accounting Parties, and in what capacity they act. *Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham, Upholsterer, and Walter Melley of Rowney Green aforesaid, Kay Trustee, the Executors*

(4) State which Registry. Acting under Probate of Will, or Letters of Administration, dated the *31st* day of *December* 1900 issued by the (4) *Principal* Registry of the Probate Division of the High Court of Justice.

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>Elizabeth Mary Burman.</i>	<i>Descendant of a sister of the Father of the Deceased.</i>	<i>Release of debt Legacy</i>		<i>210</i>		
				<i>40</i>	<i>10</i>	<i>25 - -</i>
				<i>250</i>	<i>5</i>	<i>12 10</i>

This Assessment is made without prejudice to the subsequent collection of any additional duties which may be imposed with retrospective effect by subsequent legislation.

Interest
out 10.10
for 26 m. 1900 - 8th Regis
227 days

1 7 2
3 10 5
25 5 5

The { Legacy / Residue } Duty (as above) is assessed.
SOMERSET HOUSE, LONDON, W.C., By the Commissioners, _____ Examiner.
day of _____ 1900

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

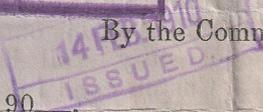
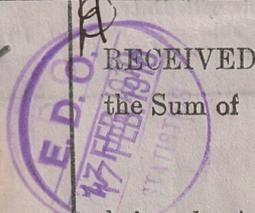
RECEIPT FOR DUTY.
RECEIVED the ~~16 FEB 1910~~ day of *2nd MAY 1910*

the Sum of *Twenty-Five* 5/5
~~Twelve Pounds 13/0~~

being the Amount mentioned in the above Assessment.

~~£ 25 : 5 : 5~~
~~£ 12 : 13 : 0~~

Registered, _____
H. J. Harris,
C. H. Thoroughgood
For Commissioners of Inland Revenue.



6120

Here state the Name and Address of the Person who forwards this Account.

Alfred Kenwood,

Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate. Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900 Register of the Year 1 _____, Folio _____.

(1) Real or Personal. An Account of the (1) real and personal Estate of (2) Elizabeth Smith
 (2) "The deceased" late of Holly Cottage, Rowney Green, Hwechurch, in the County of Worcester
 for the purpose of ascer- who died on the twenty sixth day of June 1900
 taining the rate of duty.

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death. (3) which estate became divisible on the death of
who died on the day of _____.

Names and Addresses of the Accounting Parties, and in what capacity they act. Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham, Upholsterer, and Walter Melley of Rowney Green aforesaid, Ray Innes, the Executors

Acting under Probate of Will, or Letters of Administration, dated the 31st day of December 1900 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

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.
<u>Elizabeth Lankester,</u>	<u>Descendant of a sister of the Father of the Deceased.</u>	<u>Legacy</u>		<u>20</u>	<u>10</u> <u>5</u>	<u>2</u> <u>1</u>
<p>This Assessment is made without prejudice to the subsequent collection of any additional duties which may be imposed with retrospective effect by subsequent legislation.</p> <p>CANCELLED</p>						
Interest						<u>2</u> <u>2</u>

The { Legacy } Duty (as above) is assessed.
 { Succession }
 SOMERSET HOUSE, LONDON, W.C., By the Commissioners, F. J. Bennett
 day of _____ 1900 Examiner.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

RECEIPT FOR DUTY.

RECEIVED the 2 May 1910 day of ~~28 JAN. 1910~~
 the Sum of Two Pounds 0/2
~~One Pound~~
 being the Amount mentioned in the above Assessment.

£ 2 - - 2

Registered,

H. J. Harris
 For Commissioners of Inland Revenue.



Here state the Name and Address of the Person who forwards this Account.

Alfred Kerwood
Solicitor Redditch

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate. Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900 Register _____ of the Year 1 _____, Folio _____.

(1) Real or Personal. An Account of the (1) real and personal Estate of (2) *Elizabeth Smith*
(2) "The deceased" late of *Holly Cottage, Rowney Green, Hwechurch in the County of Worcester*
for the purpose of ascer- who died on the *twenty sixth* day of *June* 1900.
taining the rate of duty.

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death. (3) ~~which estate became divisible on the death of~~
who died on the _____ day of _____ 1 _____.

Names and Addresses of the Accounting Parties, and in what capacity they act. *Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham, Upholsterer, and Walter Melley of Rowney Green aforesaid, Hay Trusser the Executors*

(4) State which Registry. Acting under Probate of Will, or ~~Letters of Administration~~, dated the *31st* day of *December* 1900 issued by the (4) *Principal* Registry of the Probate Division of the High Court of Justice.

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>Elizabeth Louise</i>	<i>Descendant of a sister of the Father of the Deceased</i>	<i>Legacy</i>		<i>20</i>	<i>10</i> <i>5</i>	<i>2</i> — — <i>1</i>
<p>This Assessment is made without prejudice to the subsequent collection of any additional duties which may be imposed with retrospective effect by subsequent legislation.</p> <p style="font-size: 2em; font-weight: bold; color: purple;">CANCELLED</p>						<i>2</i> <i>0</i> <i>1</i>

The { Legacy } Duty (as above) is assessed. *F. Bennett*
{ Succession }
SOMERSET HOUSE, LONDON, W.C., By the Commissioners, Examiner.
day of _____ 1900.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.



RECEIPT FOR DUTY.

RECEIVED the *2 May 1910* day of ~~*28 JAN. 1910*~~

the Sum of *Two Pounds* of ~~*One Pounds*~~

being the Amount mentioned in the above Assessment.

£ ~~*2*~~ ~~*0*~~ ~~*1*~~

Registered, *H. J. Harris*
W. J. M. W. W.

For Commissioners of Inland Revenue.



2467

Here state the Name and Address of the Person who forwards this Account.

Alfred Kerwood

Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate.

Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900 Register of the Year 1, Folio

An Account of the (1) Real and personal Estate of (2) Elizabeth Smith late of Holly Cottage Rowney Green in the parish of Abchurch in the County of Worcester who died on the twenty sixth day of June 1909

(3) which estate became divisible on the death of who died on the day of 1

Names and Addresses of the Accounting Parties, and in what capacity they act.

Thomas Arthur Lewis of 260 Belgrave Street in the City of Birmingham Upholsterer and Walter Melley of Rowney Green aforesaid Day Tresser the Executors

Acting under Probate of Will, or Letters of Administration, dated the 31st day of December 1909 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

Table with 7 columns: Name of the Legatee, or Next of Kin; Degree of Relationship; Describe the nature of the Bequest; Price of Stocks; Value; Rate of Duty per Cent; Amount of Duty. Row 1: Thomas Arthur Lewis, Stranger in blood, Legacy, 50, 10, 5. Interest 5.

The Legacy Succession Duty (as above) is assessed. By the Commissioners, J. Bennett Examiner. SOMERSET HOUSE, LONDON, W.C., 14 JAN 1910 ISSUED. day of 190

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

RECEIPT FOR DUTY.

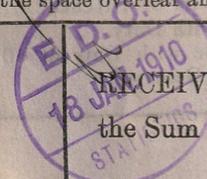
RECEIVED the 18 JAN 1910 day of 190

the Sum of Five Pounds here

being the Amount mentioned in the above Assessment.

Registered, £5

For Commissioners of Inland Revenue.



3007

Here state the Name and Address of the Person who forwards this Account.

Alfred Kerwood
Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate. Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900. Register _____ of the Year 1 _____, Folio _____.

(1) Real or Personal.
(2) "The deceased" for the purpose of ascertaining the rate of duty.

An Account of the (1) Real and personal Estate of (2) Elizabeth Smith late of Holly Cottage, Rowney Green in the parish of Hwechurch in the County of Worcester who died on the twenty sixth day of June - - - 1909

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death.

(3) which estate became divisible on the death of who died on the _____ day of _____ 1 - .

Names and Addresses of the Accounting Parties, and in what capacity they act.

Thomas Arthur Lewis of 260 Belgrave Street in the City of Birmingham Upholster and Walter Melley of Rowney Green aforesaid Hay Trusser, the Executors

(4) State which Registry.

Acting under Probate of Will, or ~~Letters of Administration~~, dated the 31st day of December 1909 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

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.
<u>Walter Melley</u>	<u>Stranger in blood</u>	<u>Legacy</u>		<u>50</u>	<u>10</u> <u>5</u>	<u>5</u>
				Interest		<u>5</u>

The { Legacy } { Succession } Duty (as above) is assessed. F. J. Bennett
SOMERSET HOUSE, LONDON, W.C., 14 JAN. 1910 By the Commissioners, _____ Examiner.
day of _____ 1909.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.



RECEIPT FOR DUTY.
RECEIVED the 18 JAN. 1910 day of _____ 190
the Sum of Five Pounds
being the Amount mentioned in the above Assessment.

Registered _____
For Commissioners of Inland Revenue.

Here state the Name and Address of the Person who forwards this Account.

Alfred Kenwood

Solicitor Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate. Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900 Register _____ of the Year 1 _____, Folio _____.

(1) Real or Personal.
(2) "The deceased" for the purpose of ascertaining the rate of duty.

An Account of the (1) Real and personal Estate of (2) Elizabeth Smith late of Holly Cottage, Rowney Green, Alvechurch in the County of Worcester who died on the twenty sixth day of June 1909

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death.

(3) which estate became divisible on the death of who died on the _____ day of _____ 1.

Names and Addresses of the Accounting Parties, and in what capacity they act.

Thomas Arthur Lewis of 260 Belgrave Street in the City of Birmingham Upholsterer and Walter Melley of Rowney Green aforesaid Hay Trusser, the Executors

(4) State which Registry.

Acting under Probate of Will, or ~~Letters of Administration~~, dated the 31st day of December 1909 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

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.
<u>Brendence Brown</u>	<u>Stranger in blood</u>	<u>Legacy</u>		<u>30</u>	<u>10</u>	<u>3</u>
				Interest		<u>3</u>

The { Legacy Succession } Duty (as above) is assessed.

SOMERSET HOUSE, LONDON, W.C.,

By the Commissioners,

J. J. Bennett
Examiner.

_____ day of _____ 190_____

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

RECEIPT FOR DUTY.

RECEIVED the 18 JAN. 1910 day of _____ 190_____

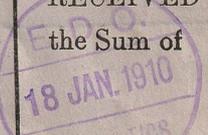
the Sum of Three Pounds

being the Amount mentioned in the above Assessment.

£ 3 : _____ : _____

Registered,

For Commissioners of Inland Revenue.



3221

Here state the Name and Address of the Person who forwards this Account.

Alfred Kenwood,
Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate.

Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900. Register of the Year 1 , Folio .

(1) Real or Personal. An Account of the (1) Real and Personal Estate of (2) Elizabeth Smith
(2) "The deceased" late of Holly Cottage, Rowney Green, Alvechurch in the County of Worcester
for the purpose of ascer- who died on the twenty sixth day of June 1909
taining the rate of duty.

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death. (3) which estate became divisible on the death of
 who died on the day of 1.

Names and Addresses of the Accounting Parties, and in what capacity they act. Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham Upholterer and Walter Melley of Rowney Green aforesaid Day Trusser, the Executors

(4) State which Registry. Acting under Probate of Will, or ~~Letters of Administration~~, dated the 31st day of December 1909 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

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.
<u>Elizabeth Melley.</u>	<u>Stranger in blood.</u>	<u>Legacy</u>		<u>30</u> " "	<u>10</u>	<u>3</u> " "
				Interest		<u>3</u> - -

The { Legacy } Duty (as above) is assessed.
SOMERSET HOUSE, LONDON, W.C., By the Commissioners, F. J. Bennett
day of 1900. Examiner.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.



RECEIPT FOR DUTY.
RECEIVED the 18 JAN. 1910 day of 1900
the Sum of Three Pounds
being the Amount mentioned in the above Assessment.

£ 3
Registered,
For Commissioners of Inland Revenue.

6120

Here state the Name and Address of the Person who forwards this Account.

Alfred Kenwood, Solicitor Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate.

Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900 Register of the Year 1, Folio

An Account of the (1) Real and Personal Estate of (2) Elizabeth Smith late of Holly Cottage, Rowney Green, Abchurch in the County of Worcester who died on the twenty sixth day of June 1909

(3) which estate became divisible on the death of who died on the day of 1

Names and Addresses of the Accounting Parties, and in what capacity they act. Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham, Upholsterer, and Walter Melley of Rowney Green aforesaid, Hay Jussier, the Executors

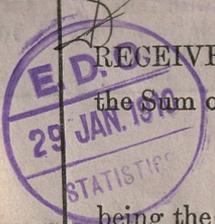
Acting under Probate of Will, or Letters of Administration, dated the 31st day of December 1909 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

Table with columns: Name of the Legatee, or Next of Kin; Degree of Relationship; Describe the nature of the Bequest; Price of Stocks; Value; Rate of Duty per Cent; Amount of Duty. Includes entry for Elizabeth Smith with a value of 30 and duty of 3.

The Legacy Succession Duty (as above) is assessed. By the Commissioners, F. J. Bennett Examiner. SOMERSET HOUSE, LONDON, W.C., day of 190

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

RECEIPT FOR DUTY. RECEIVED the day of 28 JAN. 1910 190 the Sum of Three Pounds being the Amount mentioned in the above Assessment. £ 3 Registered, For Commissioners of Inland Revenue.



6120

Here state the Name and Address of the Person who forwards this Account.

Alfred Kenwood

Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate.

Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900 Register of the Year 1, Folio

An Account of the (1) Real and personal Estate of (2) Elizabeth Smith late of Holly Cottage, Rowney Green, Alcechurch in the County of Worcester who died on the twenty sixth day of June 1909

(3) which estate became divisible on the death of who died on the day of 1

Names and Addresses of the Accounting Parties, and in what capacity they act. Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham Upholsterer, and Walter Selley of Rowney Green aforesaid Day Tinsler, the Executors

Acting under Probate of Will, or Letters of Administration, dated the 31st day of December 1909 issued by the (1) Principal Registry of the Probate Division of the High Court of Justice.

Table with 7 columns: Name of the Legatee, Degree of Relationship, Describe the nature of the Bequest, Price of Stocks, Value, Rate of Duty per Cent, Amount of Duty. Row 1: Fanny Morris (now Fanny Hinkley), Stranger in blood, Legacy, 20, 10, 2.

The Legacy Succession Duty (as above) is assessed. By the Commissioners, F. Bennett Examiner.

SOMERSET HOUSE, LONDON, W.C., day of 190.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.



RECEIPT FOR DUTY. RECEIVED the day of 28 JAN. 1910 190 the Sum of Two Pounds

being the Amount mentioned in the above Assessment.

£ 2

Registered, M. J. P. J.

For Commissioners of Inland Revenue.

6120

Here state the Name and Address of the Person who forwards this Account.

Alfred Kenwood
Solicitor Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate.

Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900. Register of the Year 1 , Folio .

(1) Real or Personal.
(2) "The deceased" for the purpose of ascertaining the rate of duty.

An Account of the (1) Real and personal Estate of (2) Elizabeth Smith late of Kolly Cottage, Rowney Green, Abchurch in the County of Worcester who died on the twenty sixth day of June 1909

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death.

(3) which estate became divisible on the death of who died on the day of 1 .

Names and Addresses of the Accounting Parties, and in what capacity they act.

Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham, Upholsterer, and Walter Melley of Rowney Green aforesaid Hay Trusser, the Executors

(4) State which Registry.

Acting under Probate of Will, or ~~Letters of Administration~~, dated the 31st day of December 1909 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

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.
<u>Annie Dingley</u>	<u>Stranger in blood</u>	<u>Legacy</u>		<u>15</u>	<u>10</u>	<u>1 10</u>
				Interest		<u>1 10</u>

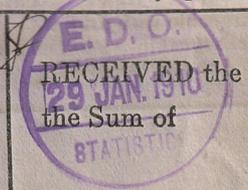
The { Legacy } Duty (as above) is assessed.

SOMERSET HOUSE, LONDON, W.C.,

By the Commissioners, F. Bennett Examiner.

day of 1900.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.



RECEIPT FOR DUTY. day of 28 JAN. 1910 1900

One Pounds 10/-

being the Amount mentioned in the above Assessment.

£ 1 : 10 :

Registered, M. W. W. W.

C. Thoroood
For Commissioners of Inland Revenue.



Here state the Name and Address of the Person who forwards this Account.

Alfred Kenwood,
Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate.

Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 5062 1900. Register _____ of the Year 1 _____, Folio _____.

(1) Real or Personal.
(2) "The deceased" for the purpose of ascertaining the rate of duty.

An Account of the ⁽¹⁾Real and personal Estate of ⁽²⁾Elizabeth Smith late of Holly Cottage, Rowney Green, Alvechurch in the County of Worcester who died on the twenty sixth day of June 1909

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death.

⁽³⁾ which estate became divisible on the death of _____ who died on the _____ day of _____ 1 _____.

Names and Addresses of the Accounting Parties, and in what capacity they act.

Thomas Arthur Lewis of 260 Belgrave Road in the city of Birmingham, Upholsterer, and Walter Melley of Rowney Green aforesaid, Hay Trusser, the Executors

Acting under Probate of Will, or ~~Letters of Administration~~, dated the 31st day of

(4) State which Registry.

December 1909 issued by the ⁽⁴⁾Principal Registry of the

Probate Division of the High Court of Justice.

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 Residua, state what part or parts.	Price of Stocks.	Value.	Rate of Duty per Cent.	Amount of Duty.
<u>Augusta Witley</u>	<u>Stranger in blood</u>	<u>Legacy</u>		<u>15 : : 10</u>	<u>10</u>	<u>1 10</u>
				Interest		<u>1 10</u>

The { Legacy } Duty (as above) is assessed.

SOMERSET HOUSE, LONDON, W.C.,

By the Commissioners,

J. Bennett
Examiner.

_____ day of _____ 190____.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

RECEIPT FOR DUTY.

RECEIVED the _____ day of 28 JAN. 1910 190

the Sum of

One Pounds 10/-

being the Amount mentioned in the above Assessment.

£ 1 : 10 :

Registered,

Morphy

Chorwood

For Commissioners of Inland Revenue.



Here state the Name and Address of the Person who forwards this Account.

Alfred Kerwood,
Solicitor, Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate.

Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900. Register _____ of the Year 1 _____, Folio _____.

(1) Real or Personal. An Account of the (1) Real and Personal Estate of (2) Elizabeth Smith
(2) "The deceased" late of Holly Cottage, Rowney Green, Hlcechurch in the County of Worcester
for the purpose of ascer- who died on the twenty sixth day of June 1900
taining the rate of duty.

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death. (3) which estate became divisible on the death of
who died on the _____ day of _____ 1 _____.

Names and Addresses of the Accounting Parties, and in what capacity they act. Thomas Arthur Lewis of 260 Belgrave Road in the City of Birmingham, Upholterer, and Walter Melley of Rowney Green aforesaid, Kay Tisser, the Executors

Acting under Probate of Will, or ~~Letters of Administration~~, dated the 31st day of December 1900 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

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.
<u>George Edward Leach or other the Treasurer for the time being of the Wesleyan Chapel, Rowney Green.</u>	<u>Stranger in blood.</u>	<u>Legacy.</u>		<u>20</u>	<u>10</u>	<u>2</u>
				Interest		<u>2</u>

The { Legacy } Duty (as above) is assessed.
{ Succession }
SOMERSET HOUSE, LONDON, W.C., By the Commissioners, F. J. Bennett Examiner.
_____ day of _____ 1900.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

RECEIPT FOR DUTY.

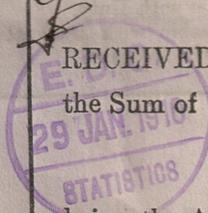
RECEIVED the _____ day of 28 JAN. 1910 1900

the Sum of Two Pounds being the Amount mentioned in the above Assessment.

£2

Registered, Murray

Alfred Kerwood
For Commissioners of Inland Revenue.



Here state the Name and Address of the Person who forwards this Account.

Alfred Kerwood

Solicitor Redditch.

This Form is to be used for specific Legacies, and for pecuniary Legacies payable out of Real and Personal Estate where the Testator died prior to 1st July, 1888, or after 1st August, 1894; or, where the Testator died between those dates, wholly out of Real Estate or the proceeds of Sale thereof, or wholly out of Personal Estate. Form No. 11 should be used, where under the will of a Testator dying after 30th June, 1888, and before 2nd August, 1894, Legacies are payable out of a blended fund of Personal Estate and Real Estate directed to be sold, or are charged on Real Estate in aid of Personal Estate.

Where TEMPORARY ESTATE DUTY under the Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), s. 6, is payable on any property included in this account, a separate STATEMENT of the value of such property on Form No. 13 must be delivered.

The 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 preferred, the Account may be left at the Office by hand. In suitable cases, an appointment will be arranged.

OBSERVE.—Money should not be remitted until this form has been delivered by the parties, and the amount payable and the mode of payment have been notified to them.

File 50062 1900. Register _____ of the Year 1 _____, Folio _____.

(1) Real or Personal. An Account of the (1) Real and personal Estate of (2) Elizabeth Smith
 (2) "The deceased" late of Kolly Cottage, Rowney Green, Hlwechurch in the County of Worcester
 for the purpose of ascer- who died on the twenty sixth day of June 1900.
 taining the rate of duty.

(3) If the estate is divisible on the death of a life tenant or annuitant give name and date of death. (3) which estate became divisible on the death of
 who died on the _____ day of _____ 1 _____.

Names and Addresses of the Accounting Parties, and in what capacity they act. Thomas Arthur Lewis of 265 Belgrave Road in the City of Birmingham, Upholsterer, and Walter Melley of Rowney Green aforesaid, Kay Tinsler, the Executors

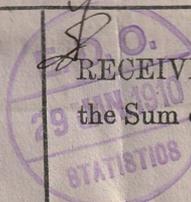
Acting under Probate of Will, or ~~Letters of Administration~~, dated the 31st day of December 1900 issued by the (4) Principal Registry of the Probate Division of the High Court of Justice.

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.	Describes the nature of the Bequest, and if Residua, state what part or share.	Price of Stocks.	Value.	Rate of Duty per Cent.	Amount of Duty.
<u>Henry Norton.</u>	<u>Stranger in blood.</u>	<u>Legacy</u>		<u>20</u> " "	<u>10</u>	<u>2</u> " "
				Interest		<u>2</u> - -

The { Legacy } Duty (as above) is assessed.
 { Succession }
 SOMERSET HOUSE, LONDON, W.C., By the Commissioners, F. J. Bennett Examiner.
 _____ day of _____ 1900.

Insert in the space overleaf any special matter necessary to explain the mode in which the Legacy is given.

RECEIPT FOR DUTY.
 RECEIVED the _____ day of _____ 1900
 the Sum of Two Pounds
 being the Amount mentioned in the above Assessment.
 £ 2 : :
 Registered, W. Kerwood
 For Commissioners of Inland Revenue.



28 JAN 1910