Newly elected
through by you
opposite Dr Baker
see if there were
any on Bill
H Dickenson
Fulford York

York Extension and Improvement Bill.

At a meeting of the Ratepayers held in the Schoolroom Gate Fulford on Thursday the 24th day of January 1884 it was resolved that the following Gentlemen should form a Committee to wait upon the Members of the Corporation who had special charge of the above Bill to express their views of the Township

Captain Ray
Wm Hetham Esq
W. H. Anderson Esq
Ambrose Walker Esq
Thomas Sanderson Esq
Mr N. Jos Dickenson
Dr Baker and
Mr Ed Cammack.

The grounds of the objection of the Township to the said Bill are as follows:

1. The Bill gives power to the Corporation to levy in the Township a Special rate to meet its debt of £999.
2. The Bill gives power to the Corporation to levy a Special rate for the proportion of the £30,000 actually expended in the said Township.

2nd or 6th clause

3. The Bill does not provide for the existing City paying its own debt or the levying a Special District Rate to meet the same.
4. The said Township might have more to pay in the rates than the existing City.
5. The Bill should provide that agricultural land and Market Gardens be rated for the Borough Fund rate at 1/4th of their annual value only in the same way as such land and Market Gardens are now rated to the General District Rate.
6. The Bill effects to comprise many acres of land in the

said Township which are agricultural and many acres of land which by its position can never be built upon and the acquisition of which can be of no benefit whatever to the existing City.

Note The Stray and keep land by the water side.

7. The Sanitary arrangements of the Township are better than that of the existing City

I question whether I would let 7 and 8 stand.

There will be no improvement in the lighting & water supply of the Township. The Gas and water being supplied by private Companies.

I think these would be no real objection

9. The Churchyard for the Township has recently been enlarged at considerable cost by the Ratepayers. The proposed Bill should contain a Clause to the effect that any application to close the Churchyard should be made by the Corporation with the consent only of the Ratepayers in the said Township.

As to that part of the Township lying beyond the Parliamentary boundaries of the existing City the following additional objections are taken.

10. Under Sections 12 and 13 of the proposed Bill, Ratepayers living beyond the Parliamentary Boundary will (1) have no vote for the City of York although paying rates for the City of York (2) Ratepayers and owners will lose their present votes for the East Riding by reason of such part of the Township ceasing to be in the East Riding and becoming part of the City and County of the City of York (3) the Ratepayers who are not now entitled to County votes in the East Riding (but who would have the necessary qualifications for a vote in the City if it were not for section 13) can never have equal rights with those in the City (4) a further Act of Parliament will be necessary to extend the Parliamentary Boundary.

9

11. The part of the said Township lying beyond the Parliamentary Boundary consists of the village

of Fulford which is agricultural only, and excepting 2 or 3 small houses there have been no new buildings erected in the said village for a period of 10 years the same reasons which induced the Corporation to leave out the village of Heslington in their Bill are applicable to the village of Fulford.

York Extension
& Improvement
Bill

SKS

1

The Friends Retreat York,
To
John R. Wood.

1902
April

You and The Inland Revenue Authorities

Attending Mr Waller the Secretary and Mr Barber the Auditor of The Retreat on their informing me that the Inland Revenue Authorities had made a claim against you for Income Tax under Schedule D and they stated the facts upon which the Committee considered you were not liable for Duty on the ground that the Institution was a charitable nature and they stated the Committee wished to be advised as to the liability for Property Tax under Schedules A and B and for Inhabited House Duty in addition to their liability under Schedule D and conferring and arranging to consider the matter and for a further interview.

Perusing and considering the Law and the decided cases and making notes.

Long attendance upon Mr Waller and Mr Barber conferring and perusing the accounts which Mr Waller and Mr Barber had with them and advising them as to the line they should take at their interview with the Surveyor of Taxes today and that the facts should be laid before Counsel and his Opinion obtained.

Subsequent attendances upon Mr Waller and Mr Barber on their reporting their interview with the Surveyor of Taxes

Carried forward £ " " "

1902 Brought forward £ " " "
April and conferring thereon and on the matter generally and they were to report to Mr Thompson and obtain his instructions as to laying case before Counsel.

" 24 Attending Mr Barber when he gave me extract from the Regulations for the government of the Retreat dealing with the matter and conferring thereon and informing him I should like to see the full Regulations and also a copy of the trust deed and he was to ask Mr Waller to send me same.

" 25 Letter to Mr Waller acknowledging receipt of a copy of the Regulations for the Government of The Retreat and requesting him to supply me with a copy of the Trust Deed and to call upon me tomorrow.

Letter to Mr Barber in reply requesting him to send me a summary of the Income and expenditure of the Retreat for as many years as he was able differentiating between Income from receipts from Patients and from charitable gifts legacies or investments and also particulars of all payments which could be traced to have been made out of such last mentioned receipts and thereon.

Attending Mr Waller informing him of letter from Mr Barber saying Mr Thompson was wishful that I should obtain Counsels Opinion without waiting for the formal Sanction of the Committee and when he confirmed this

Carried forward £ " " "

1902 Brought Forward £ " " "

April 25 and said he would have a copy of the trust deed made for my use and conferring as to further information I should require in preparing the case especially as to the different rates of payment and he promised to supply same.

" 30 Letter to Mr Barber acknowledging receipt of the Account asked for and that I would fathwith complete case for Counsel's Opinion and submit it.

May 1 Letter to Mr Waller acknowledging receipt of prints of The Retreat Reports and requesting the copy of the Trust Deed as this was essential to be laid before Counsel.

" 2 Attending Mr Waller on his handing me a copy of the Trust Deed and arranging to send Mr Barber the draft case for perusal so that he might verify the financial statements embodied therein.

Instructions for case for Opinion of Counsel including perusing and considering the Trust Deed 12. B. S.

Print of Regulations for the government of the Retreat.

Print of 105th Report of The Retreat.

Summary of Income and Expenditure accounts of The Retreat 1887 to 1901 and

Drawing same

Fair copy for perusal by Mr Barber

Letter to him therewith and

Carried forward £ " " "

1902 Brought forward £ " " "

May 2 that I considered the last recital in the Deed on pages 4 and 5 was prejudicial to the case except that the facts there stated did not seem exactly to tally with the present state of things as disclosed in his Summary of Accounts and thereon

" 5 Attending Mr Barber in long conference upon the Case and arranging to send same to Counsel today.

Engrossing Case

Brief copy Trust Deed to accompany.

Letter to Agents with Case and Papers and instructions to lay same before Counsel.

" 10 Perusing and considering Counsels Opinion which was that The Retreat was liable to pay Tax under Schedule D. and B but that with regard to Schedule A and the Inhabited House Duty if the Assessment was considerable the question of The Retreats liability was sufficiently doubtful to make it worth while appealing to the Commissioners.

Attending Mr. Waller (on the telephone) informing him of the Opinion and making an appointment for him and Mr. Barber to call upon me to go through the same prior to the meeting of the Retreat Committee on the 13th inst.

Long attendance upon Mr Waller and Mr. Barber reading over the Opinion to them and conferring thereon

Carried forward £ " " "

1902 Brought Forward £ " " "

May and they were to bring same before the Committee and then instruct me.

Attending Mr Waller and Mr Barler on their reporting the result of the Committee Meeting and when it was arranged we should seek an interview with the Surveyor of Taxes and endeavour to arrange matters without the necessity of appealing to the Commissioners.

21 Letter to Mr Barler in reply accepting appointment to see the Surveyor of Taxes on Friday next and have preliminary conference with him.

Attending Mr Barler informing him of the lines upon which I proposed to present the Rehead Case to the Surveyor of Taxes and conferring and subsequently attending with him upon Mr Richard Thompson in conference.

Attending with Mr Barler upon the Surveyor of Taxes submitting the Reheads Case for exemption and conferring thereon and he said he would consider the points submitted and call upon me when he had done so.

June 20 Letter to Mr Barler in reply reminding him of the Surveyor's of Taxes promise to call upon me and that he had not done so.

" 21 Letter to the Surveyor of Taxes that I had been expecting him calling as promised and that I should be glad of an appointment.

July 8 On receipt of letter in reply from the

Carried forward £ " " "

1902 Brought forward £ " " "

July 8 Surveyor explaining that he had not called because he had been too busy to deal with the matter.

Letter to Mr Waller with copy thereof

Copy letter to accompany.

Letter to Mr D. Barber with copy of the Surveyors letter.

Copy letter to accompany.

" 28 Attending Mr Waller when he informed me that he had been applied to for payment of tax under Schedule D and that on communicating with the Surveyor he had told the question of your liability under Schedule D had not been disputed by me and informing Mr Waller the Surveyor was in error as to this and advising that he should reply to the Surveyor that it was not reasonable to expect any tax to be paid whilst the whole matter was under consideration.

August 12 Letter to Mr. Waller acknowledging receipt of the Surveyors reply and that I was communicating with the Surveyor thereon.

Letter to the Surveyor of Taxes in reply that the question of liability under Schedule D as well as under Schedule A and for Inhabited House Duty had been raised and terms of compromise suggested but he had required time to consider same and everything was remaining in abeyance and that whenever he was ready I should be glad to resume the discussion and see if an arrangement

Carried forward £ " " "

1902 Brought forward £ " " "

August 12 could not be arranged at failing which the duties must be appealed against.

" 20 Letter to the Surveyor of Taxes in reply accepting appointment to call upon him on Friday morning next.

" 22 Attending the Surveyor of Taxes in long conference when he seemed disposed to settle matters on the basis that you were to be considered exempt from the payment of property Tax and Inhabited House Duty but liable to duty under Schedule D but he raised the point that in this event the Assessment under Schedule D would have to be revised and the allowance of the Tax under Schedule A struck out and pointing out that this would be the gravest injustice and it appeared to me that the deduction should stand and he asked for some authority and it was arranged that both he and I should look into the law on the point and meet again for further conference.

Oct 1 Perusing numerous Reported cases searching for one bearing on the point raised by the Surveyor of Taxes when the case of Russell v Town and County Bank appeared to establish the points contended for by me at my last interview with the Surveyor viz:- That you were entitled to deduction under Schedule D of the annual value of the Rehear premises

Attending the Surveyor of Taxes in long conference submitting the case and explaining matters fully to him and that

Carried forward £ " " "

1902 Brought forward £ " " "

Oct 1 there appeared to be no doubt whatever about the law and when he said it was entirely new point to him but as his Inspector was coming down he would like to have the benefit of a conference with him on the whole matter before a decision was arrived at as he was very wishful to meet you in the same fair sport as you were meeting him and he hoped an arrangement would be come to which would obviate the necessity for an appeal.

Attending Mr Thompson reporting my interview with the Surveyor and conferring thereon.

Similar attendance on Mr Waller

Letter to Mr Barber informing him of the reported case dealing with the fresh point raised by the Surveyor and reporting my interview with the latter and thereon.

28 Attending Mr Thompson on letter received from the Surveyor of Taxes ~~extracting~~ intimating that an Appeal would be necessary and conferring and arranging that he should bring the matter before your Committee and let me have instructions as to entering Appeal and he desired me to send him particulars of the Assessments of The Retreat under the various headings.

Letter to Mr Thompson accordingly with full particulars of the assessments and also copy letter received from the

Carried forward £ " " "

1902 Brought forward £ " - "

Oct 28 Surveyor of Taxes

Letter to the Surveyor of Taxes acknowledging receipt of his letter and that I would communicate with him when I had obtained your instructions.

" 31 Letter to Mr Barber in reply making appointment for interview on Tuesday next.

Nov 1 Letter to Mr Thompson acknowledging receipt of his letter with instructions to enter Appeal and that I would carry them out and communicate with him when I had seen the Surveyor.

" 4 Attending Mr D. Barber conferring and with him upon the Surveyor of Taxes when the latter stated that no day had yet been fixed by the Commissioners for the hearing of the Appeal but that if we would give him formal notice of Appeal he would obtain an appointment and communicate with me.

Preparing and fair copy formal Notice of Appeal accordingly.

Attending Mr Thompson reporting interview with the Surveyor and on his signing the formal notice of Appeal

Clerk's attendance upon the Surveyor lodging same.

" 15 On receipt of Notice from the Clerk to the Commissioners of Taxes informing me date and hour of hearing of Appeal.

Attending Mr Thompson informing him thereof and when he said he

Carried forward £ " - "

1902 Brought forward £ " " "

Novr 15 would attend and arrange with Mr Mr D. Barber to attend also and it was arranged we should have a conference preliminary to the hearing.

Preparing and fair copy Notes for use on hearing of Appeal before Commissioners.

Letter to Mr Thompson ~~in reply~~ making appointment for conference.

20 Attending Mr Thompson at my residence preliminary to the hearing of the Appeal going through the Notes and conferring fully and handing him same in order that he might go through them with Mr Barber.

Attending at the De Grey Rooms before the Commissioners of Income Tax (Mr James Melrose in the chair, Mr G. Eason Wilkinson and Mr Samuel Border) conducting your Appeal and when the Chairman stated the decision of the Commissioners was that they considered themselves bound to follow the decision given by them in 1896 when Mr Thompson and Mr S. Everard Woods as the Treasurer and Secretary of The Retreat appealed against the assessments and the Commissioners adhered to the decision given and held the Retreat liable for the duties and I informed the Commissioners that the decision previously given had remained unappealed against through a misapprehension on

Carried forward £ " " "

1902 Brought forward £ " " "

Nov 20 the part of the Rebeat in the absence of legal advice and I expressed dissatisfaction with the result of the hearing and stated that I should have to obtain your instructions as to appealing to Quarter Sessions.

Subsequently conferring with Mr Thompson and Mr D. Barber when Mr Thompson requested Mr Barber to prepare statement showing the pecuniary effect which would result from todays decision, and it should then be determined whether to enter an Appeal or not.

Dec 2 Attending Mr Thompson when he desired me to send him a letter reporting the result of the Appeal and advising as to the future course of action in order that he might lay same before the Committee.

" 3 Long and special letter to Mr Thompson reporting and advising ~~generally~~ accordingly

" 4 Attending Mr Thompson when he stated he had that morning received a letter from Mr Barber in reference to a letter which the Surveyor of Taxes had written to him and that it was considered the Rebeat would be willing if they did not proceed with the Appeal or if their Appeal was gone on with and did not succeed to pay tax for three years back being the period for which if the matter had been the other way the Rebeat could have obtained return of the Tax paid and advising that no payment should be made pending the decision

Carried forward £ " " "

1902 Brought forward £ " " "

Dec 4 as to appealing and that the decision should be communicated to me in time for me to give notice before Thursday next when the three weeks allowed for appeal would expire.

" 9 Letter to Mr Thompson in reply informing him that all that was required to secure right of appeal was that dissatisfaction should be expressed and having done so the Rehead were at liberty to give notice of appeal within three weeks but that I gathered from his letter they did not wish to appeal and would proceed no further with the matter, also informing Mr Thompson in reply to his enquiry that the Rehead could appeal against any ~~further~~ future assessment which should be made and the question would then have to be decided on its merits but that so far as the local commissioners were concerned our recent experience seemed that the fact of an appeal to them having been made and decided against the Rehead and not appealed against would prejudice the chance of a successful Appeal in the future and if an Appeal was to be made on the question of principle ought to be made now.

" 13 Letter to Mr Barber in reply re making appointment to see him on Thursday morning next to confer with regard to the Surveyor's claim for arrears and fully thereon.

" 18 Attending Mr Barber conferring and

carried forward £ " " "

1902 Brought forward £ " "

Dec 18 advising preliminary to his interview with the Surveyor of Taxes.

Attending Mr Barber subsequent to his interview with the Surveyor when he reported the result thereof which was quite satisfactory so far as the amount agreed to be charged was concerned.

" 20 Letter to Mr Barber acknowledging receipt of his letter and that I would reply thereto next week.

" 24 Perusing and considering the Income Tax acts and the facts in reference to the point raised by the Surveyor in his interview with Mr Barber as to non-payment to the Revenue by the Retreat of the Tax deducted by them from interest paid on loans.

Long and special letter to Mr Barber fully in reply explaining the law and giving my views on the position of matters. 21 0 0

Paid Counsels fees and London Agents charges. 6 19 4

1902 August to 1903 March — You to Miss Ursula de Uryc & others

You having agreed to sell to Miss De Uryc and the other ladies of St Joseph's Convent, Laurence Street, York, a plot of land on the Heslington Road (part of the land known as "Bleasdales Fields") adjoining the ground of their Convent and containing A 3 " 0 " 3 or thereabouts at the price of £2932 and having supplied me (through Mr Richard Thompson) with the deeds of the property and particulars of

Carried forward £ 27 19 4

1902	Brought forward £	27	19	4
August to 1903 March	the terms of sale agreed upon and instructed me to carry through the sale on your behalf.			
	To perusing the title deeds and preparing sale and purchase contract embodying the terms agreed upon and settling (including negotiating the purchase by the ladies of the boundary wall on the West side of the land sold at the price of £10) and completing same.			
	To deducing title and perusing and replying to very numerous Requisitions thereon and perusing and completing conveyance including attendances and correspondence throughout the business upon and with Mr Thompson, Mr Pierce, and Mr Waller, your Architect Mr Tarran on preparation of Plan to annex to contract and subsequently in reference to variations in the quantity of land necessitating slight alteration in the price and Messrs Spink and Brown the Purchasers Solicitors.	35	0	0
	Paid Mr Tarran's fees 2 " 2 " 0			
	" Stamp duty on contract — " — " 6	2	2	6
	£	65	1	10

2 19 4

0 8

2 6
1 10

1903

The Friends Retreat
York.

£ 65 " 1 " 10

John R Wood
York

No. 39—3.

2 86/27 & 21/127

Inland Revenue Office,

York.

16th June 1877.

Sir

On comparing your Return for Establishment Licences with the Licences taken by you last year, I find the following variations, viz.:—

Last Year		This Year	
No.		No.	
12	Servants	1	Servants
2	Carriages	2	Carriages
—	Armorial Bearings	—	Armorial Bearings
One —	Dogs	—	Dogs

I beg leave to call your attention to this in order that if any mistake has been made it may be rectified. If, on the other hand, your Returns are both correct, it will be unnecessary for you to take any notice of this letter.

I am,

Sir

Your obedient Servant,

G. Frankish,

Supervisor.

To A. Duker Esq.

DEMAND NOTE. YORK UNION.

No. 676 & 80. *APRIL QUARTER.*

TOWNSHIP OF GATE FULFORD.

To Geo. J. Petreat

The Overseers of the Poor demand payment of the Poor and other Rates made the 28th day of April, 1892, at 2s. 1d. in the Pound, for the Half-year ending Sept., 29th, 1892.

PARTICULARS OF THE ABOVE RATE, VIZ:

Poor Rate, at 5d. in the pound. Borough Rate, at 5¼d. in the pound. Skeldergate Bridge, at ¾d. in the pound on Houses; ¼d. on Land. General District: 1s. 2d. on Houses; 3½d. on Land.

	£	s.	d.
1st Instalment at 1/1 in the Pound on			
£1222-10 *Rateable Value*	66	14	4½
Allowance for Land	3	10	6
Total	£62	13	10½

WILLIAM LAPISH APPLETON, WILLIAM PRESS, } Overseers.

E. CONNELL, Collector.

OFFICE at Mr. W. L. APPLETON'S, Heslington Terrace Heslington Road, attendance Tuesdays 4 p.m., to 5 p.m.

Heslington

May 16th 1892.

S. E. Woods Esq.

Dear Sir,

Enclosed I hand you notes for April Quarter's Rates due, ~~to~~ which I ask your kind & early attention

Remaining Dear Sir

Most respectfully Yours

E. Connell

Heshington
6 June 1892.

S. E. Woods Esq.
Dear Sir,

In answer to yours of the 3rd inst I beg to forward Particulars as under.

Remaining Dear Sir,
Most respectfully Yours
E. Bonnell

Rating of the Retreat Heshington Road York.

Gross estimated Rental £ s d		Rateable Value £ s d	
18 " 10 " —	~~Cottage Hospital~~	16 " — " —	on House
121 " — " —	Belle Vue	80 " — " —	" House
		26 " — " —	" Land
105½ " — " —	Retreat	810 " — " —	on House
30 " — " —		115 " — " —	" Land
180 " — " —	East Entrance Lodge	25 " 10 " —	" House
	New West Villa	150 " — " —	" Ladies Lodge Entrance Lodge &c
£1406 " 10 " —		£1222 " 10 " —	
Total Estimated Rental		Total Rateable Value	

for the Local Rates, hoping this statement will be able to satisfy you, if not shall be very pleased to give you any further information I am in possession of at any time.

yours respt

Thomas Lawson

Lawson.
Jany. 1883.

Gate Fulford
Jany 17th 1883

Mr. Wood

Dear Sir

I am much obliged for cheque, enclosed is the receipt for the same (£75.18.7)

For the particulars you ask I do not know how to answer you, I can only give you the particulars as they stand in my Rate Book as they have been assessed at so many different times

		£		£
Cottage —	late Hutchinson's —	18.10	=	16.0.0
Belle Vue House —	late Burtis —	121.0	=	106.0.0
Old Buildings & Gentlemens' Lodge —	Retreat & Land —	1057.0	=	925.0.0
East Entrance Lodge —	New Buildings —	30.0	=	25.10.0
		1226.10	=	1072.10

The large amount is charged upon for Lees's Taxes = the other for

No. 63.

G & S [75] 2,200,000 4|82 19206

YEAR 1882-3.

Notice of Assessment for Income Tax—Schedules (A) & (B),

AND FOR

Inhabited House Duties.

Parish of Fulford

To Gov.rs of the Retreat or the Occupier of

TAKE NOTICE, That an Assessment has been duly made on you by the Commissioners for putting into execution the Income Tax and Inhabited House Duties Acts, for the Year ending the 5th of April, 1883, as follows:—

INCOME TAX, Schedules (A) and (B).

	Number of Assessment	Name of the Owner of the Property in respect of which the Assessment is made	Description of Property	Rent or Annual Value Assessed £	Rent or Annual Value Assessed s.	Abatement allowed if Total Income under £400 £	Net Amount on which duty will be charged £	Net Amount on which duty will be charged s.	Rate of duty chargeable
Under Schedule (A) on Lands, Tenements, &c., in respect of the Property thereof.	867	Themselves	House & Garden	—	—	—	121	4	9d. in the Pound, under Sch. (A).
	868	do	do - do & Land	—	—	—	1057	4	
	869	do	do & Buildings	—	—	—	30		
	866	do	House &c				18	10	
Under Schedule (B) on Lands, Tenements, &c., in respect of the Occupation thereof, including Tithe Rent Charge (if any).	867	—	Land	—	—	—	20		7/8ths of 2½d. in the Pound, under Sch. (B).
	868	—	do				120		

INHABITED HOUSE DUTIES.

		£
867	At 9d. in the Pound	123
868	— do —	942
869	At 9d. in the Pound	30

Dated this 10th day of October, 1882. Thomas Lawson Assessor.

The Day, Hour, and Place fixed for hearing Appeals, is the eight day of November at Eleven o'Clock, at The Saddle Inn, Fulford.

If you Appeal against this Assessment, you must give Notice in Writing of your intention to do so, and state the grounds of your appeal, Ten Days at least before the Day fixed for hearing Appeals, to the Surveyor of Taxes, at his Office situate at Lendal, York, Kendal, Yorks and appear personally before the Commissioners, at the time and place specified in the margin.

In case you Appeal, this Notice should be produced to the Commissioners. The name of the Parish and the "Number of Assessment" should be quoted in all communications relating thereto.

[TURN OVER.]

N.B.—The Duty is now increased to 6½d. A. and 8½d. B.

Retreat

INHABITED HOUSE DUTIES.

The cases in which the duty is chargeable on Inhabited Dwelling Houses at the rate of sixpence in the pound, on the annual value are—

Where occupied by any person in trade, who shall expose to sale, and sell any goods, wares, or merchandise, in any **Shop or Warehouse**, being part of the same dwelling-house, in the front, and on the ground or basement story thereof;

Also where occupied by any person who shall be duly licensed by the laws in force to sell therein by retail beer, ale, wine, or other liquors, although the room or rooms thereof in which any such liquors shall be exposed to sale, sold, drunk, or consumed, shall not be such shop or warehouse as aforesaid;

And also where occupied by any person who shall carry on in the said dwelling-house the business of an hotel-keeper, or an innkeeper, or coffee-house keeper, although not licensed to sell therein by retail beer, ale, wine, or other liquors;

And also where occupied as a farm-house, by a tenant or farm servant, and *bonâ fide* used for the purposes of husbandry only.

In all other cases the duty is chargeable at ninepence.

The Act of 41 Vict., c. 15, s. 13, provides that—

(1.) Where any house, being one property, shall be **divided into, and let in, different tenements**, and any of such tenements are occupied solely for the purposes of any trade or business, or of any profession or calling by which the occupier seeks a livelihood or profit, or are unoccupied, the person chargeable as occupier of the house shall be at liberty to give notice in writing, *at any time during the year of assessment*, to the surveyor of taxes for the parish or place in which the house is situate, stating therein the facts; and after the receipt of such notice by the surveyor, the Commissioners acting in the execution of the Acts relating to the inhabited house duties shall, upon proof of the facts to their satisfaction, grant relief from the amount of duty charged in the assessment, so as to confine the same to the duty on the value according to which the house should, in their opinion, have been assessed, if it had been a house comprising only the tenements other than such as are occupied as aforesaid, or are unoccupied:

Also that—

(2.) Every house or tenement which is occupied solely for the purposes of any trade or business, or of any profession or calling by which the occupier seeks a livelihood or profit, shall be exempted from the duties by the said Commissioners upon proof of the facts to their satisfaction, and this exemption shall take effect although a servant or other person may dwell in such house or tenement for the protection thereof.

The Act 44 Vict., cap. 12, s. 24, provides that—

The term "servant" shall be deemed to mean and include only a menial or domestic servant employed by the occupier, and the expression "other person" shall be deemed to mean any person of a similar grade or description not otherwise employed by the occupier, who shall be engaged by him to dwell in the house or tenement solely for the protection thereof.

NOTE.—The Exemption No. 2 does not apply in any case in which the occupier of the house or tenement resides in it.

No. 63. YEAR 1888-9. R & S [3100] 2,250,000 4 | 88 1027

Notice of Assessment for Income Tax—Sch. (A) & (B), and for Inhabited House Duties.

Payable on or before the 1st day of January, 1889.

Parish of Fulford.

To The Governors of the Retreat or the Occupier of

TAKE NOTICE, That an Assessment has been duly made on you by the Commissioners for putting into execution the Income Tax and Inhabited House Duties Acts, for the Year ending the 5th of April, 1889, as follows:—

INCOME TAX, Schedules (A) and (B).

	Number of Assessment	Name of the Owner of the Property in respect of which the Assessment is made	Description of Property	Rent or Annual Value Assessed £	s.	Abatement allowed if Total Income under £400 £	Net Amount on which duty will be charged £	s.	Rate of duty chargeable
Under Schedule (A) on Lands, Tenements, &c., in respect of the Property thereof.	885	The members	Ho: & Garden	18	10		18	10	6d. in the Pound, under Sch. (A).
	886	— do	Ho: & Land	127	-		127	-	
	887	— do	Ho: & Buildings	1057	-		1057	-	
	888	do	do. — " —	30	-		30	-	
Under Schedule (B) on Lands, Tenements, &c., in respect of the Occupation thereof, including Tithe Rent Charge (if any).	886	" "	Land	20	-		20	-	⅔ths of 3d. in the Pound, under Sch. (B).
	887	" "	do.	120	-		120	-	

INHABITED HOUSE DUTIES.

	£
At 6d. in the Pound	
At 9d. in the Pound	123
	942
	30

Dated this 24th day of October, 1888. E. Connell, Assessor.

The Day, Hour, and Place fixed for hearing Appeals, is,

the 23rd

day of November

at eleven o'Clock

at the Office

Bootham Bar,

York.

If you intend to Appeal against this assessment, you must give Notice in Writing of your intention, and state the grounds of your Appeal, Ten Days at least before the Day fixed for hearing Appeals, to the Surveyor of Taxes, at his Office situate at York and appear personally, or by duly authorized Agent, before the Commissioners, at the time and place specified in the margin.

In case you appeal, this Notice should be produced to the Commissioners. The name of the Parish and the "Number of Assessment" should be quoted in all communications relating thereto.

In the event of this assessment requiring adjustment, if you will call *at once* upon the Surveyor of Taxes with your last receipts for Rent and Poor Rates, a personal appeal before the Commissioners will probably not be necessary.

Goins of Retreat

No. 63.

YEAR 1885-6.

G & S [1090] 2,250,000 4 | 85
22770

Notice of Assessment for Income Tax—Sch. (A) & (B), and for Inhabited House Duties.

Payable on or before the 1st day of January, 1886.

Parish of Pulford

To Governor of the Friends Retreat Occupier of

TAKE NOTICE, That an Assessment has been duly made on you by the Commissioners for putting into execution the Income Tax and Inhabited House Duties Acts, for the Year ending the 5th of April, 1886, as follows:—

INCOME TAX, Schedules (A) and (B).

	Number of Assessment	Name of the Owner of the Property in respect of which the Assessment is made	Description of Property	Rent or Annual Value Assessed £	s.	Abatement allowed if Total Income under £400 £	Net Amount on which duty will be charged £	s.	Rate of duty chargeable
Under Schedule (A) on Lands, Tenements, &c., in respect of the Property thereof.	867	Themselves	House & Garden	18	10	✓	18	10	8d. in the Pound, under Sch. (A).
	868	"	" & Land	121	–	✓	121	–	
	869	"	" Land & Bldgs	105	–	✓	105	–	
	870	"	House	30		✓	30	–	
Under Schedule (B) on Lands, Tenements, &c., in respect of the Occupation thereof, including Tithe Rent Charge (if any).	868	"	" & Land	120	–	✓	120	–	7ths of 4d. in the Pound, under Sch. (B).
	869	"	" "	20		✓	20	–	

INHABITED HOUSE DUTIES.

	£	
At 6d. in the Pound	30	✓
At 9d. in the Pound	123	✓
	942	✓

Given this 26 day of Sept, 1885. E. Connell, Assessor.

The Day, Hour, and Place fixed for hearing Appeals, is

the 10

day of October

at Eleven o'Clock,

at The Office

Bootham Bar York

If you Appeal against this Assessment, you must give Notice in Writing of your intention to do so, and state the grounds of your Appeal, Ten Days at least before the Day fixed for hearing Appeals, to the Surveyor of Taxes, at his Office situate at and appear personally, or by duly authorized Agent, before the Commissioners, at the time and place specified in the margin.

In case you Appeal, this Notice should be produced to the Commissioners. The name of the Parish and the "Number of Assessment" should be quoted in all communications relating thereto. This is same as last year's Act

S. E. WOODS,
SECRETARY.
W. E. WALLER,
ASSISTANT SECRETARY.

THE RETREAT,
YORK.

Jan. 2 1900.

Dear Mr Thompson

I find I shall have opportunity of looking up any particulars before leaving for Birmingham to day but send on the old correspondence as desired — If you would let me have them on Thursday with any particulars required I could then make the necessary search — I have written for "form of objection" —

Yours truly, W E W.

3. ~~The average of the 3 yrs 1843, 4, 5 expenditure would be 1849£. or 610 more than the av. total income of 1788£, which includes £73 in endowment income & excluding only the legacies & Subs & legacies, which rather nature temporary & uncertain ~~of the charity income of 73 be excluded for~~~

4 It will be noted that ~~no rent~~ of premises ~~is entd on the a/c~~ there is no entry in the a/cs for rent of premises wh ought fairly be taken at something under the Poor Law assessment of £. If this were done it would still further increase the annual loss, taking the Inst as a trading concern.

3

I enclose a table of shewing the receipts & exp for the 3 years — ~~the prb.~~ ~~the~~ income under the heads of separate

I legacies ~~& Capt~~ Sub & uncertain
II Rents & endowment income
III net ordinary income

From this it will be seen that that the net ordinary inc ~~for the 3 years~~ ~~has~~ exclusive of ~~fluctu~~ legacies sub & endow't income ~~has been~~ ~~17,810~~ ~~wh is~~ & comparable to the business inc. of taken as a trading concern is 17810 or 683. less than the expend. ~~&~~ including the special repairs of 18493.

If one half only of these special repairs be taken as of the nature of renewals, wh I think much below the real proportion, the net business income ~~would~~ fall short of the expend. by some 291 lks ann.

5. Even are I think we are that ~~the whole proceeds of the Institute go to the maintenance of the premises, which are now~~ the older part of it is now 60 years old & needs constant & costly renewals & alterations to keep it abreast of the time. The whole of the income ~~goes to~~ is devoted to these ~~purposes~~ maintenance charges & to ~~the various~~ recommended improvement ~~asked~~ by the Lundey Comrs & others. The management by the Comrs & Directors is entirely honorary. The Inst. is open to all memb. of the Soc of Friends in ~~the U.K.~~ Gt. Br. who may need its care, at a ~~rate~~ charge very much below the net cost, if their means will not allow of more. It is the only inst. in G.B. to which this applies & the ~~demands on~~ claims on its charitable help are therefore very heavy & persistent. The great part of this charge ~~It~~ will be difficult to express the in figures accurately but a careful estimate made thus done 2 years ago ~~that~~ showed that the ~~charitable~~ charges to

the patients in humble circumstances there in the met.
amounted to fully 2000 per
ann less than the com-
mercial value of the accom
modation received. A con-
siderable proportion of this
sum might otherwise be
chargeable to the rates

6

23

	Receipts					Expenditure				
	Legacy & Gifts	Rent & Sales	Gate Money & Subscriptions	Gross Income	Bal			Travel Office & Adm.	Gross Expenditure	Bal
1893		73	17,211	17,284					18,388	1104
1894	~~[illegible]~~ 3079	~~[illegible]~~ 75	18,016	18,091	244		17,441	1065	18,706	
1895	226	71	18,304	18,275	116		17,302	1083	18,385	
	3305	219	53,432	53,650			53,181		55,479	
average	1101	73	17,810	17,883			17,710		18,493	
over loss			683	~~610~~		av. bal	100			

[illegible]

[illegible]

[illegible]											
[illegible]		73	1,211	1,[illegible]							
[illegible]	[illegible]	3,179	75	18,046	18,041	[illegible]		1,[illegible]	[illegible]	18,346	
[illegible]	726	71	18,[illegible]	18,[illegible]	116			1,304	403	18,385	
	3305	219	53,321	53,650				33,181		53,[illegible]	
Summary	1101	73	1,810	1,883				1,710		18,129	
Over [illegible]			639	610				Ov. [illegible]	100		

Draft letter

H. I. Bustard.

In reply to your letter of the Nov., careful consideration of our Balance sheets for the past three years will shew that the profits of 1894 & 1895 are ~~more~~ only apparent ~~than~~ not real. ~~If the "special Income" is disregarded an~~ average loss of £663. will be shewn on the three years.

The following statement will make this clear.

1893	Total Ordy. Income	~~12284~~ 17284		Total Expendr. 18388.
	Less Dividends &c.	73	17211	
1894	" "	18091		18706
		75	18016	
1895	" "	18275		18385
		71	18204	
			53432	55479
	average		17811	18493
	average loss		~~663~~ 682	

Even if the special repairs of 1894 (£1265.) & 1895 (£1083.) are thrown out of the Expenditure, the average profit shewn is only £100.

It must be borne in mind that although the income arising from benefactions, & one that cannot even be anticipated with certainty, the expense of repairs and alterations to buildings, some of which are nearly 100 years old, must always be a heavy annual charge, and one which cannot fairly be capitalised, but which must be paid out of revenue.

There was however a two-fold object in calling part of this expenditure "special," as stated in our balance sheet.

1 We desired to give prominence to the fact that although the amount of the Year's expenditure

was large, there was no undue extravagance in the management of the administration, and 2, to point out to those interested in the Retreat ~~Retreat~~, that the benefactions of the year had enabled us to carry out some much needed improvements, which but for this help ~~might~~ would not yet have been undertaken.

I may add that we have recently received some donations towards a special fund for enabling us to carry out some further improvements in the accommodation.

You will observe that we do not charge ourselves with Rent. We are still obliged from time to time to overdraw heavily on our Bankers, and the extinguishment of our loan from the Friends' Provident Institution will take many years to accomplish. Meanwhile the repayment of Interest & Capital is a heavy burden.

That The charitable character of the Hospital is ~~however~~ fully preserved, ~~and~~ we maintain from 40 to 50 private patients at a charitable rate under cost price. We would point out that many of who if not provided for at the Retreat would find their way into the County Asylums, but we receive no assistance from the Rates for their maintenance.

With reference to the decision in the case of Musgrave v. Royal Lunatic Asylum, Dundee, to which you have kindly drawn our attention I would point out that the conditions of this Hospital differ considerably from those of the Retreat.

The Dundee Asylum is receiving payments from the District Board of Lunacy to cover the cost of the pauper patients received.

Dundee

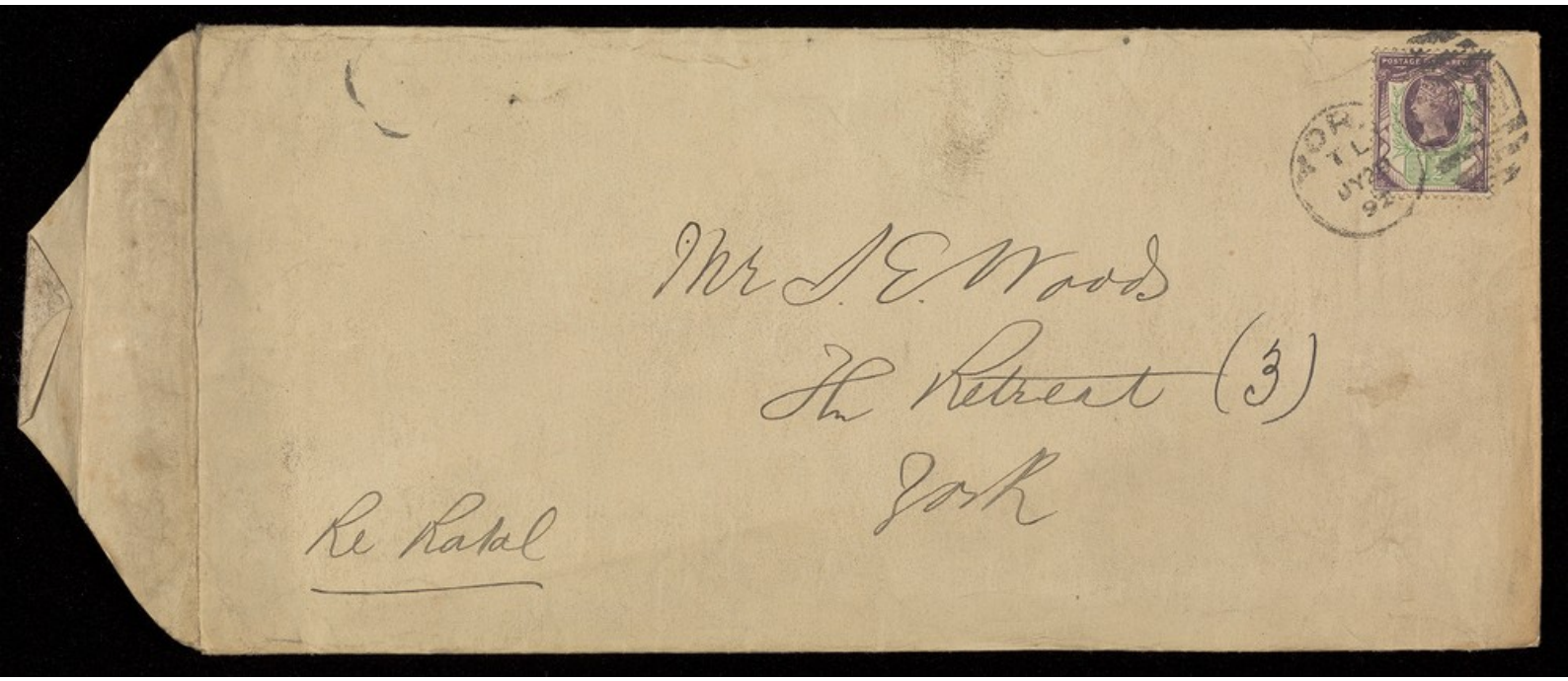
The Asylum also appears to have reduced the profits shewn, by writing off about £2000 each year for Rent.

We doubt whether the decision of the Commissioners would have been reversed in the Court of Exchequer, had the Retreat Accounts been under review instead of those of the Dundee Asylum.

We would therefore ask for your kind examination of our present financial position and confidently hope that our claim for exemption will be considered as thoroughly justified.

The enclosed statement will shew more in detail particulars of the last three years Income & Expenditure.

R. H. Statement



Mr S. E. Woods
The Retreat (3)
York

Re Kabal

Ralph Mack.

2 Tenders
Suggestions to obviate cracking.
Send man.
only two firms

32. 19.

	Report	say
Belle Vue Estate -	4000.	5200.
Cottage Hosp - Land.	1181	

Ladies West Villa	5915.	6000.	@ 5%.	300.	5000	200
Nurses' Home	4500.	4500		225	3500	175
Entrance Lodge East Villa	1978	2000.		100.	1500	75

Central Block.	say.	3000				
N. W. Wing. Kitchens.		2000.				
S.W. Wing 4th Gallery		3000.	@ 5%	550	10000	400
N.E 3rd Gallery.		3000.				
		11000.				
Farm Buildings	say.	1000.		50.	1000	50
Lodge -		7000		350.	6000	240
				1575.		1125

The Retreat,
York. Dec. 17th 1895

H. J. Bustard, Esq.

Dear Sir

In reply to your letter of the 22nd Nov. careful consideration of our Balance sheets for the past three years will shew that the profits of 1894 and 1895 are only apparent and not real.

Disregarding the "special income" which is of the nature of Charity, it will be seen that the income has fallen short of the total expenditure by an annual average of £682, on the three years.

The following statement will make this clear.

1893	Total Ordinary Income.	17284		Total Expenditure 18388
	Less Dividends &c	73	17211	
1894	Total Ordinary Income	18091		Total Expenditure 18706
	Less Dividends &c	75	18016	
1895	Total Ordinary Income	18275		Total Expenditure 18385
	Less Dividends, &c	71	18204	
	Total for 3 years		53432	55479
	Average of 3 years		17811	18493
	Average loss		682	

The special repairs of 1894 (£1265.) and of 1895 (£1.083), though separately grouped in our accounts, are really almost entirely of the nature of repairs and renewals, in the maintenance of the premises and buildings. Many of the buildings are now just over 100 years old, and require constant and heavy expenditure in order to keep the Hospital equal to its work. A large part of this special expenditure is for improved Sanitary appliances bath rooms, &c, which have been repeatedly urged

on the Committee by the Lunacy Commissioners. Expenditure of this kind must always be a heavy annual charge, and one which cannot fairly be capitalised, but which must be paid out of revenue.

It will be observed that no depreciation is charged in the accounts on the large figure at which the buildings stand; the cost of the various additional wings having been added to the accounts from time to time; but these cost figures could not be realised without very heavy deductions for depreciation. These items of special expenditure on the premises, do not, we believe at all exceed the amount rightly chargeable as depreciation over a course of years.

The explanation of the amounts for the two years 1894-5 having been larger than usual, is that a good deal of costly, but urgently needed work had been necessarily ~~been~~ postponed for want of funds, until the receipts resulting from a special appeal for donations and subscriptions enabled us to incur the cost.

The distinction shewn in our balance sheet between "ordinary" and "special" expenditure, has, I fear, been misunderstood. Our object was, Firstly, to give prominence to the fact that, although the amount of the year's expenditure was large, there had been due care and economy in the management & administration; and, secondly, to point out to those interested in the Retreat, and especially to the subscribers to the appeal Fund, that the benefactions of the year had enabled us to carry out some much needed improvements which, but for this help, would not yet have been undertaken.

I may add that we have just received some donations towards a special fund for enabling us to carry out some further much needed improvements in the accommodation. These will appear in our next balance sheet.

You will observe that we do not charge ourselves with Rent, though a considerable sum might be fairly charged thus, and entered on the receipt side as income from Endowment. We are still obliged from time to time to overdraw heavily on our Bankers, and the extinguishment of our loan from the Friends' Provident Institution will take many years to accomplish. Meanwhile the repayment of Interest and Capital is a heavy burden.

As showing that the charitable character of the Hospital is fully preserved, we would point out that we maintain from 40 to 50 private patients at under cost price, - many of whom if not provided for at the Retreat, would find their way into the County Asylums in various parts of the Country, but we receive no assistance from the Rates for their maintenance.

The Management by the Committee & Directors is entirely honorary. The Institution is open to all Members of the Society of Friends in Great Britain who may need its care, at a charge very much below the net cost, if their means will not allow of more. It is the only Institution in Great Britain to which this applies, & the claims on its charitable help are therefore very heavy and persistent.

The exact amount of Charity thus done is difficult to express in figures accurately,

but a careful estimate, made two years ago, shewed that the charges made for the patients in humble circumstances, then in the institution, fell short by fully £2000 per annum, of the commercial value of the accommodation given. We may add that we are under statutory obligation to receive, at our charitable rate, all patients recommended to us by a large number of Meetings of the Society of Friends throughout England, who subscribed to the cost of founding the Retreat, 100 years ago.

With reference to the decision in the case of Musgrave v. Royal Lunatic Asylum Dundee, to which you have kindly drawn our attention, I would point out that the conditions of that Hospital differ considerably from those of the Retreat. The Dundee asylum is receiving payments from the District Board of Lunacy to cover the cost of the pauper patients received. The number of such patients, and the two indigents, supported by the Endowment, are together only 18 out of a total of 355, or less than 6 % – In our case 40 to 50 out of 160 patients (or about 30 %) pay less than cost. The Dundee Asylum also appears to have reduced the profits shewn, by writing off about £2000. each year for rent. Our charitable income for the 3 years has exceeded £3524. or an average of £1174. per annum. (i.e. 1101 + 73)

This we submit may be fairly considered a substantial endowment, and as proving that the Retreat is not self supporting.

The enclosed statement will shew more in detail particulars of the last three years income & expenditure, after perusal of which

we think you will consider that our claim for exemption is thoroughly justified.

I shall be glad to call on you by appointment if desired, and to furnish any further information you may desire.

Yours faithfully
Richard Thompson
Hon Treasurer

Receipts

	Legacies & Gifts	Rents & Investments	Net Ordinary Income	Gross Income	Bal.
1893		73	17211	17284	
1894	3079	75	18016	18091	~~244~~ 464
1895	226	71	18204	18275	116
	3305	219	53432	53650	
average	1101	73	17810	17883	
aver: loss			682		

Expenditure

	Special Repairs & alterations	Gross Expenditure	Bal.
1893		18388	1104
1894	1265	18706	
1895	1083	18385	
		55479	
average		18493	

In reply to your letter of the 22nd Novr. careful consideration of our Balance sheets for the past three years will shew that the profits of 1894 and 1895 are only apparent and not real. Disregarding the "special income" which is of the nature of charity, it will be seen that the income has fallen short of the total expenditure by an annual average of £682, on the 3 years.

The following statement will make this clear:-

1893,	Total ordinary income,	£17,284.	Total expenditure,	£18,388.
	Less dividends etc,	73.		
		17,211.		
1894,	Total ordinary income,	£18,091.	Total expenditure,	£18,706.
	Less dividends etc,	75.		
		18,016.		
1895,	Total ordinary income,	£18,275.	Total expenditure,	£18,385.
	Less dividends etc,	71		
		18204.		
	Total for 3 years	53,432.		55,479
	Average, of 3 years	17,811.		18,493.
	Average loss,	682.		

The special repairs of 1894 (£1,265) and of 1895 (£1,083), though separately grouped in our accounts, are really almost entirely of the nature of repairs and renewals, in the maintenance of the premises and buildings. Many of the buildings are now just over 100 years old, and require constant and heavy expenditure in order to keep the hospital equal to its work. A large part of this special expenditure is for improved sanitary appliences, bath rooms, etc, which have been repeatedly urged on the committee by the Lunacy Commissioners. Expenditure of this kind must always be a heavy annual charge, and one which cannot fairly be capitalised, but which must be paid out of revenue.

It will be observed that no depreciation is charged in the accounts, on the large figure at which the buildings stand; the cost of the various additional wings having been added to the accounts from time to time, but these cost figures

could not be realised without very heavy deductions for depreciation. These items of special expenditure on the premises do not, we believe, at all exceed the amount rightly chargeable as depreciation, over a course of years. The explanation of the amounts for the 2 years 1894-5 having been larger than usual is that a good deal of costly, but urgently needed, work had been necessarily postponed for want of funds, until the receipts resulting from a special appeal for donations and subscriptions enabled us to incur the cost.

The distinction shewn in our balance sheet between ordinary and special expenditure has, I fear, been misunderstood. Our object was:- ~~We desired~~ Firstly, To give prominence to the fact that although the amount of the year's expenditure was large, there had been due care and economy in the management and administration; and secondly, to point out to those interested in the Retreat, and especially to the subscribers to the Appeal fund, that the benefactions of the year had enabled us to carry out some much needed improvements, which, but for this help, would not yet have been undertaken.

I may add that we have just received some donations towards a special fund for enabling us to carry out some further much needed improvements in the accommodation. These will appear in our next balance sheet.

You will observe that we do not charge ourselves with rent, though a considerable sum might be fairly charged thus, and entered on the receipt side, as income from endowment. We are still obliged from time to time to overdraw heavily on our Bankers, and the extinguishment of our loan from the Friends' Provident Institution will take many years to accomplish. Meanwhile, the repayment of Interest and Capital is a heavy burden.

As showing That the charitable character of the Hospital is fully preserved, we would point out that we maintain from 40 to 50 private patients at under cost price, many of whom, if not provided for at the Retreat, would find their way into the County Asylums in various parts of the country, but we receive no assistance from the rates for their maintenance. 5 86 We may add that we are under statutory obligation to receive at our charitable rate all patients recommended to us by a large number of Meetings of the Society of Friends throughout England, who subscribed to the cost of founding the Retreat 100 years ago.

With reference to the decision in the case of Musgrave v. Royal Lunatic Asylum, ~~Dublin~~ Dundee, to which you have kindly drawn our attention, I would point out that the conditions of ~~this~~ that Hospital differ considerably from those of the Retreat.

The Dundee Asylum is receiving payments from the District Board of Lunacy to cover the cost of the pauper patients received. The number of such patients 16, and the two indigents, supported by the endowment, are together only 18 out of a total of 355, or less than 6%. The Dundee Asylum also appears to have reduced the profits shewn by writing off about £2,000 each year for rent. Our charitable income for the three years has exceeded £ 3524 or an average of £ 1174 (1101 & 73) per annum. This, we submit, may be fairly considered a substantial endowment, and as proving that the Retreat is not self supporting.

2 omit

We doubt whether the decision of the local commissioners would have been reversed in the Court of Exchequer had the Retreat accounts been under review, instead of those of the Dundee Asylum.

3 ~~The enclosed statement will shew more in detail particulars of the last three years Income and expenditure. After perusal of which we think you will admit that our claim for exemption will be considered as thoroughly justified.~~

A

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I shall be glad to call on you by appointment if desired and to furnish any further information you may wish.

1860

22 Gross.

1838 a.v. of Bldgs

½ of 1838 306. 5/-

1/8 of 22 3. 15.

310

1528

+ 22

1550

1

½

1860 306. 5/-

1860 3. 15.

1860 - 310 =

Sch B 22/3.

Ho.

1

1550 Net Sch B.

7 6/-

1838 @ 9d

MEMORANDUM.

From

THE SURVEYOR OF TAXES,

MINSTER YARD,
YORK.

In reply please quote this No.

.....190 .

To.....

.....

.....

Poor's Assessment on appeal Oct '05

See letter 55 Jan 1906

	gross		⅙	net
Retreat	1740	less 1/6	290	= 1450
B. Vue	120	less 1/6	20	= 100
	1860	less 1/6	310	= 1550
B. Fields	22	less 1/10 . 24.0		= 19.16.0
				1559.16.0

Is Income Tax calculated thus

Retreat on net	1450	A			
B Vue on net	100	A			
	1550	A			
B Fields 1/3 of 19.16.0 =	6.20	B	1/4	—	77 10 0
	1556.~~4.8~~ 12.0		at 4		77 16 7
House Duty 1860 × 9					69 15.0
					147 11 7

? But if so what is the 50 × 4 = 50 ?

~~Is Sch B liable~~

Are we liable under Sch B for ~~1/2 or 1/3~~ - the gross or net ?

for agric land 1/3 of net

? are we liable for agric land on Sch B at 1/3 rd after having had on Sch. A 1/ntr ?

We cannot understand any such claim - £50 at 1/. equals £150 at one third !

This must be gone into with the surveyor, if any supplemental claim is made for House Duty

Possibly the 1710 House duty may be (860 gross less 150 for land included in Rehrent & B Hse (not B Fields) If so it may be right but in such case the 150 should be deducted from the 1550 as latter is total assessment

G & S 1858 [248] 1100 8/05a [300]

1.

Parish or Place of Walmgate Ward.

INCOME TAX, HOUSE DUTY, AND LAND TAX.

For the Year Commencing 6th April, 1905.

To The Governors Friends Retreat

Application is hereby made for payment of the under-mentioned Duties for the year 1905-6, **due 1st January, 1906, and payable on or before that date.**

The amount should be paid to me accordingly, either, (1) in Cash;—(2) by Crossed Cheque payable to my order;—or (3) by a Post Office Order drawn in favour of the Commissioners of Inland Revenue; which Order, if the amount does not exceed Forty Pounds, may be obtained free of charge at any Money Order Office on production of this Notice.

Cheque for 144.8.9 Sent June 22/06

E. HAWKIN, Collector of Taxes,
10, Melbourne Street, York.

19/12/05 Date.

All Cheques to be crossed "Inland Revenue, Taxes Account."

Office Hours:— 6 TO 7 PM

N.B.—This Notice must be produced at the time of payment or sent with Remittance.

Particulars of Amount of Duties Payable.

Number of Assessment	DESCRIPTION OF TAX	Amount on which Duty is payable	Duty £	s.	d.
1861/3	**Income Tax, @ 1/- in the £:—**	£	£	s.	d.
	†Schedule A (Property Tax) on annual value, after allowance of the statutory deductions for repairs (see note on other side).	1556.5.0 ~~1607/10~~	77 ~~80~~	16 ~~4~~	3 ~~6~~
"	Schedule B (Tax on occupation of Lands) on one-third of the full annual value, including Tithe Rent charge, if any.	56 ~~60~~	2 ~~3~~	10 ~~0~~	~~0~~
	Schedule D (Profits of Trades, Professions, &c.)				
	Schedule E (Salaries, &c., of Office)				
	†**House Duty,** at ____ d. in the £				
	Rates of Duty — Shops, Inns, Farm Houses, Registered Lodging Houses, &c.: Not exceeding £40 at 2d.; £41 and not exceeding £60 at 4d.; Exceeding £60 at 6d. — Private Houses: Not exceeding £40 at 3d.; £41 and not exceeding £60 at 6d.; Exceeding £60 at 9d. (ANNUAL VALUE)	1710 ~~1740~~	64 ~~65~~	2 ~~5~~	6 ~~0~~
"	†**Land Tax,** at ____ d. in the £				
	Total Amount to be paid		~~148~~	~~12~~	~~6~~

† Where duty is charged on more than one property, see details on other side.

144 · 8 · 9

Income Tax (Schedule A), House Duty, and Land Tax.

Details of amounts included in the statement on the other side.

Numbers of Assessments	SITUATION OF PROPERTY	SCH. A				HOUSE DUTY				LAND TAX			
		Amount of Net Asst.	Duty payable			Amount of Asst.	Duty payable			Amount of Asst.	Duty payable		
		£	£	s.	d.	£	£	s.	d.	£	£	s.	d.

The landlord is bound, under a penalty of £50, to allow out of the *next* payment of Rent after the date of the Collector's Receipt the amount of duty paid under Schedule A up to an amount not exceeding 1/- in the £ on the Rent payable for the year.

The Statutory deductions for Repairs are as follows:—

(1.) Lands (inclusive of the Farm-house and other buildings, if any), *one-eighth* of the full Annual Value.

(2.) Houses, or buildings (exclusive of Farm-houses or buildings assessed with lands), *one-sixth* of the full Annual Value; but, where a tenant undertakes to bear the cost of repairs, the deduction is not to exceed such a sum, not being more than one-sixth part of the Annual Value, as may be necessary to reduce the net assessment to the actual amount of the rent.

EXEMPTION AND ABATEMENT OF LAND TAX.

Under the Finance Act of 1898, an OWNER of property may claim exemption from Land Tax if his total income does not exceed £160; or abatement of one-half the tax if his income does not exceed £400; but any such claim must be preferred before payment of the tax.

INLAND REVENUE,

SURVEYOR OF TAXES.

In reply please quote this No.

MINSTER YARD,
YORK,

JAN 10 1906 190 .

Dear Sir

The Friends Retreat

With further reference to your letter of 2nd Jany. I beg to report that reductions in the assessment upon the above have been made as follows

Sch A from £160 10/ net to £155 6 5/.
duty payable £77. 16. 3.

Sch B from £60 180 to £50 150 duty payable £2. 10/.

House duty from £1740 to £1710
duty payable = £64. 2. 6

Yours truly
[illegible]

To E. Bealler Esq
The Retreat
York

Poor rel

1450 – Repaid
100 B. Vue

1550

19 16 0 B7

1569 16 0

Under the foregoing circumstances I am inclined to think you would prefer to pay the £144-18-9 demanded but I think it would be well for you to confer with Mr Richard Thompson the Treasurer before doing so.

Yours faithfully,
John R. Wood
Hon Sec.

I return the Collector of Taxes' Application.

If the £50 B Sched. is not Bleasedale Fields but includes Afree land or S. of Retreat or B Vue, then the Retreat assessment of 1550 (1450 & 100 B Vue) includes all £30 land & the 1550 A. Schedule needs amending to 1520

If we accept the demand of 144 8 9 now is it open to the Surveyor afterwards to claim for the House duty on B. Vue 120 at 9d - as a supplemental charge, on the ground that it has not been included in the 1710 at 9d - If he does so claim we must then raise the question of this 50 x 1/= 50/ wh we have paid without setting any justification for it -

W. Z. Waller Esq.

Sec.

as land is only charged one third it is equal to 150 land - !! The Retreat, It can hardly be right in any case

JWR.

TELEGRAPHIC ADDRESS:
CORONER, YORK.
TELEPHONE No 22x.

12, PAVEMENT, YORK.

19th Jan 1906.

Dear Sir,

I have seen the Surveyor of Taxes this morning and he is prepared to amend the assessment in accordance with the figures as agreed with the York Union Assessment Committee as the result of our Appeals but he points out that to do so will increase, and not decrease, the amount which you have to pay.

The amount debited against you is £144-8-9 in the form of application. In accordance with the figures as agreed on the Appeal the gross assessment of The Retreat is £1,740 and of Belle Vue £120, a total of £1,860; and the net assessments are The Retreat £1,450 and Belle Vue £100, a total of £1,550.

The tax on £1,550 under Schedule A at 1/- will amount to £77-10-0. The House Duty is chargeable on the gross, and not net, assessment and would be therefore 9d. on £1,860 = £69-15-0 The tax and duty together make £147-5-0.

In reply please quote this No.

Office of the Surveyor of Taxes,

York

22nd Nov 1895.

Dear Sir

In view of the decision in the recent case of Musgrave v. The Dundee Royal Lunatic Asylum in the Court of Exchequer (Scotland) it becomes necessary to review the exemption from Property Tax and House Duty granted to the Retreat on appeal in 1893. — In the case mentioned it was held that the Dundee Asylum for lunatics was liable to assessment, one of the grounds being that "a hospital which

which is entirely or mainly self-supporting is not within the class entitled to exemption"

If you have not seen the case ~~you~~ I refer to I can show you my copy if you call here some day during office hours.

The fact that the Retreat has during the last three years had an <u>average</u> excess of ordinary ~~expen~~ receipts over ordinary expenditure as shown by the Revenue Account points to the fact that it is now a self supporting institution.

I do not propose to make an assessment for a month or ~~so~~ yet and shall be glad to talk the matter over with you if you will call and see me.

Yours truly

A. P. Buchard
Surveyor of Taxes.

J. R. Woods Esq
Secretary The Retreat

No. $\frac{64}{2}$

Income Tax and Inhabited House Duties.

Parish, Ward, or Collection. } Fulford No. _____ Sch. A & B

To S. Woods Esq.
Secretary The Retreat
of Fulford.

SIR,

WITH reference to your notice of appeal against the Assessment upon the Retreat ~~you~~, for the year ending 5th April, 1896, I have to inform you that the Commissioners for your District will meet for the purpose of hearing appeals at the office of Melbroft, Bootham Bar, York on Tuesday, the 12th day of May instant at 11. o'clock in the forenoon, when you should attend and produce this letter. ~~and the notice of charge~~.

I am,

SIR,

Your obedient Servant,

R. P. Brodrick { ~~Clerk~~ Surveyor of Taxes to the ~~Commissioners~~.

Address Minster Yard York

Date 5th May 1896.

ON HER MAJESTY'S SERVICE.

To

G & S 2087 [9447] 15,000 10/93v

No. 63.
1.

YEAR 1895-96

Notice of Assessment for Income Tax (Schedules A & B) and for Inhabited House Duties, payable on or before the 1st day of January, 1896.

Parish of Fulford

To The Governors of The Retreat ~~or the Occupier of~~ Fulford

TAKE NOTICE, That an Assessment has been duly made on you by the Commissioners for putting into execution the Income Tax and Inhabited House Duties Acts, for the Year ending the 5th of April, 1896, as follows:—

INCOME TAX, Schedules (A) and (B).

	Number of Assessment	Name of the Owner of the Property in respect of which the Assessment is made	Description of Property	Rent or Annual Value Assessed £	s.	Abatement allowed if Total Income under £400 £	Net Amounton which duty will be charged £	s.	Rate of duty chargeable
Under Schedule (A) on Lands, Tenements, &c., in respect of the Property thereof.	899a	The Governors of The Retreat	Stone gardens, Bldgs Land	755		—	755	.	8d. in the Pound, under Sch. (A).
Under Schedule (B) on Lands, Tenements, &c., in respect of the Occupation thereof, including Tithe Rent Charge (if any).	"	"	Land	140	. .		140		7ths of 3d. in the Pound, under Sch. (B)

Rate in the Pound on Rent or Annual Value	Shops, &c.	Houses.
£41 " " £60	4d.	6d.
£61 and upwards	6d.	9d.

INHABITED HOUSE DUTIES.

Rent or Annual Value Assessed

Shops, Inns, Farms, &c. @ 2d.	@ 4d.	@ 6d.	Private Houses @ 3d.	@ 6d.	@ 9d.
			—	—	615-

Dated this 7th day of March 1896

H. T. Brodard Surveyor and Assessor.

If you intend to Appeal against this Assessment, you must give Notice in Writing of your intention, and state the grounds of your Appeal within ten days of the date hereof, to the Surveyor of Taxes, at his Office situate at Monkgate Yard York and appear personally, or by duly authorized Agent, before the Commissioners, at the time and place fixed for hearing Appeals (of which due notice will be given).

In case you Appeal, this Notice should be produced to the Commissioners. The name of the Parish and the "Number of Assessment" should be quoted in all communications relating thereto.

~~In the event of this Assessment requiring Adjustment, if you will call at once upon the Surveyor of Taxes, with your last receipts for Rent and Poor Rates, a personal Appeal before the Commissioners will probably not be necessary.~~

G & S [10,443] 4000

No.

YEAR 189 -9.

Notice of Assessment for Income Tax (Schedules A & B) and for Inhabited House Duties, payable on or before the 1st day of January, 189 .

Parish of

To

or the Occupier of

TAKE NOTICE, That an Assessment has been duly made on you by the Commissioners for putting in execution the Income Tax and Inhabited House Duties Acts for the Year ending the 5th of April, 189 , as follows:

INCOME TAX. Schedules (A) and (B).

Nature of the Property Assessed.	Annual Value of Property Assessed.	Rate of Annual Value Assessed.	Amount of Tax Payable.
	£		£

INHABITED HOUSE DUTIES.

Name of the Occupier.	Annual Value of Dwelling-house.	Rate of Annual Value Assessed.	Amount of Duties Payable.
	£		£

Dated this day of 189 .

If you intend to Appeal against this Assessment, you must give Notice in Writing of your intention and state the grounds of your Appeal within ten days at the time, to the Surveyor of Taxes at his Office stated as will appear presently, or by duly authorised Agent, before the Commissioners, at the time and place fixed for hearing Appeals (of which due notice will be given).

In case you Appeal, this Notice should be produced to the Commissioners. The name of the Parish and the Number of Assessment should be quoted in all communications relating thereto.

In the event of this Assessment requiring Adjustment, if you will call at once upon the Surveyor of Taxes, with your last receipts for Income and House Duties, a prompt and satisfactory Adjustment by the Commissioners will probably not be necessary.

Form 1.

In reply please quote this No.

Office of the Surveyor of Taxes,

York

30th Oct 1893.

Dear Sir

I shall feel obliged if you will send me the receipt for Schedule A tax paid by the Committee of the Retreat for 1892/3. After you had left the Appeal Room to day it occurred to me that I ought to have explained that the Commissioners' Decision to exempt the Retreat as a Charitable Institution does not exempt that portion of the buildings which is occupied by any

offices whose total income from all sources is £150 a year, the Acts limiting the exemption to the value of premises not so occupied.

I shall feel obliged if you will furnish me with a list of Officers residing on the Retreat premises whose total incomes amount to £150, together with a description of the accommodation allowed to each.

Yours faithfully

F. P. McDonald

Surveyor

S. G. Woods Esq

The Retreat

York

In reply please quote this No.

Office of the Surveyor of Taxes,

York

12 Jany 1893

Dear Sir

To enable me to amend the assessments referred to in enclosed demand note please obtain and forward to me a certificate from the Clerk to the Guardians showing the amount of the Gross Poor Rate on ~~your~~ the premises both before, and after, your appeal to the Assessment Committee. This will enable me to identify the properties and make the proper allowances.

Yours faithfully

A. Mustard

S. Woods Esq
Secretary
The Retreat

1. YEAR 1892-93.

DEMAND NOTE.

INCOME TAX, HOUSE DUTY, AND LAND TAX.

Payable ~~on~~ or before the 1st day of January, 1893.

Parish of Fulford.

Application is made this 9 day of January 1893.

to Mr. Govt. of the Retreat.

of

for payment of the undermentioned Taxes.

No. of Assessment	NOTE.—Income Tax.—Schedule A, and House Duty are chargeable on the full annual value, and not on the rateable value in the Poor Rate.	Amount of Assessment £	Amount payable £	s.	d.
	Description of Property				
0885 x 8.	Income Tax—Schedule A* at 6d. in the £	1226-10	30	13	3
	* The Landlord is bound, under a penalty of £50, to allow out of the Rent a deduction of the Tax charged under Schedule-A, in respect of the Rent.				
	Income Tax—Schedule B at 7/8ths of 3d. in the £ ...	140	1	10	
	Inhabited House Duty:— Rate per £				
	Shops, Inns, Farm-Houses, &c. £20 and not exceeding £40... 2d.				
	£41 " " £60.. 4d.				
	£61 and upwards ..... 6d.				
	Private Houses £20 and not exceeding £40... 3d.	30	-	7	6
	£41 " " £60... 6d.				
	£61 and upwards ..... 9d.	1065	39	18	9
	Income Tax—Schedule D at 6d. in the £				
	" " E at 6d. in the £				
	Land Tax.....				
		£	72	10	1

Collector, E. Connell.

Address, Heslington

Days and Hours of Attendance. Wed. Sat.

If the amount does not exceed £50 you can, within 21 days from the date hereof, but not afterwards, obtain, *free of charge*, a Post Office Order in favour of the Commissioners of Inland Revenue, London, upon paying in the above-mentioned amount, and producing this Notice at any Money Order Office. Such Order must be sent to me and it will be accepted as payment.

This notice should accompany any payment or remittance, so that it may be exchanged for the Official Receipt.

G & S [3501] 2,250,000 6 | 92
8137

Income Tax—Schedule A.

Nos. of Assessment	Situation of Property	Amount of Assessment	Amount Payable
		£	
		Gov^t. of Retreat	

Memo:

Retreat assessment

		Gross	Rateable
676	House & Garden	18. 10. 0	16. 0. 0
7	do & Land	121. 0. 0	80. 0. 0
			26. 0. 0
8	do & Buildings	1057. 0. 0	810. 0. 0
			115. 0. 0
9	do do	30. 0. 0	25. 10. 0
680	Ladies Lodge, Entrance Lodge	180. 0. 0	150. 0. 0
		1406. 10. 0	1222. 10. 0

Poor Rate assessment

July 1892 26. reduced to 800. 0. 0 — 680. 0. 0

30 Oct. 93 Comrs decided on appeal that in view of the Charitable income of the Hospital for the year ending Apr 93 & ~~the~~ the much larger Charitable income of the current year, & that its ~~has~~ receipts from paying patients & are not sufficient to meet the deficiency on the poorer ones, the Institn is entitled to exemption from A Schedule & Inhabd-House Duty. The former has been paid, & will be returned

1.

YEAR 1892-93.

DEMAND NOTE.

INCOME TAX, HOUSE DUTY, AND LAND TAX.

Payable on or before the 1st day of January, 1893.

Parish of Gate Fulford

Application is made this day of 1893.

to ~~Mr.~~ Gwynne Retreat

of

for payment of the undermentioned Taxes.

No. of Assessment	NOTE.—Income Tax.—Schedule A, and House Duty are chargeable on the full annual value, and not on the rateable value in the Poor Rate.	Amount of Assessment £	Amount payable £	s.	d.
88398	Description of Property				
	Income Tax—Schedule A* at 6d. in the £				
	* The Landlord is bound, under a penalty of £50, to allow out of the Rent a deduction of the Tax charged under Schedule A, in respect of the Rent.	800	20	0	0
	Income Tax—Schedule B at 7/8ths of 3d. in the £ ...	—	1	10	7
	Inhabited House Duty:— (Rate per £)				
	Shops, Inns, Farm-Houses, &c. — £20 and not exceeding £40... 2d.				
	Shops, Inns, Farm-Houses, &c. — £41 " " £60.. 4d.				
	Shops, Inns, Farm-Houses, &c. — £61 and upwards ..... 6d.				
	Private Houses — £20 and not exceeding £40... 3d.	30		7	6
	Private Houses — £41 " " £60... 6d.				
	Private Houses — £61 and upwards ..... 9d.	630	24	7	8
	Income Tax—Schedule D at 6d. in the £				
	" " E at 6d. in the £				
	Land Tax.....				
			46	5	9

Collector, E Connell

Address, Heslington

Days and Hours of Attendance.

If the amount does not exceed £50 you can, within 21 days from the date hereof, but not afterwards, obtain, *free of charge*, a Post Office Order in favour of the Commissioners of Inland Revenue, London, upon paying in the above-mentioned amount, and producing this Notice at any Money Order Office. Such Order must be sent to me and it will be accepted as payment.

This notice should accompany any payment or remittance, so that it may be exchanged for the Official Receipt.

G & S [3501] 2,250,000 6 | 92
8137

Income Tax—Schedule A.

Nos. of Assessment	Situation of Property	Amount of Assessment	Amount Payable		
		£			

In reply please quote this No.

Office of the Surveyor of Taxes,

York

7 Febry 1893.

Dear Sir

In reply to your letter dated the 7th inst I have to inform you that I have this day instructed the Fulford Collector to restrict his charge upon the Retreat property to the sum of £800 under Schedule A, & £660 for Inhabited House Duty, the annual value of the land assessable under Schedule B being £140

Yours faithfully

R. Mustard

S. B. Woodsby
The Retreat York

The Retreat
Feb. 22nd 1893

Surveyor of Taxes
York.

Dear Sir,

It has recently been brought to the notice of the Committee of this Hospital for the Insane that the Bootham Asylum has been exempted from the payment of Inhabited House Duty, & I am desired to ask you if the Retreat does not fall under the same Rule. We have every reason to believe it does, & that a Legal decision affecting the Coppice, Nottingham, or Bootham Asylum, York, would equally apply to the Retreat. I shall be glad to know what form should be gone through to bring our claim for exemption before your Board. Any information as to the constitution of the Retreat you may require, we shall be glad to supply. I am, dear Sir,

Yours faithfully
S. Edwards
Secy.

For the case The Coppice, Nottingham "Cause v. Com^ee of the Nottingham Lunatic Asylum" see Vol 60 p 485 Law Journal Reports

In reply please quote this No.

Office of the Surveyor of Taxes,

York

23 Febry 1893.

Dear Sir, In reply to your letter of yesterday's date I have to inform you that the Coppice, Nottingham, was held, in the High Court, to be exempt from tax under Schedule A as well as House Duty.

The Commissioners of Taxes for the District are vested with power to deal with questions in dispute on appeal, and I shall be glad to arrange for an opportunity to hear your appeal heard if I find that same is necessary.

I shall feel obliged if you will be good enough to state fully all particulars as to the constitution of the Retreat, more particularly as to how the income is derived, expended &c.

Do you claim that the Retreat is a Hospital?

Have you paid the taxes for 1892/3?

Yours faithfully

F. Mustard

S. T. Woods Esq
Secretary
The Retreat
York

The Retreat

The Surveyor of Taxes. Feb. 24th 1893

Dear Sir,

In the absence of the Secretary I am directed by Dr. Pierce to thank you for your letter of the 23rd inst. re Inhabited House Duty, & to give you the following particulars -

1. The Retreat is a Registered Hospital for the Insane under the Lunacy Act 1890 Section 231.

2. The Retreat is managed by a Committee who are responsible to the Directors -

not "by" but "at"

The latter are appointed by the Yorkshire Quarterly Meeting of the Society of Friends. Neither the Members of the Committee nor the Directors receive any remuneration for their services.

3. It is a Charitable Institution - upwards of 60 of the patients paying less than the actual cost of their maintenance. the deficiency being made up from the payments of the wealthier patients. Any surplus over & above these necessary expenses, is expended in adding to the comforts & general well being of the patients. 4. The Income

only true pro tanto

is derived, with very slight exceptions entirely from the payments made by the patients. In past years the Society of Friends has raised large sums of money which have been devoted to the purchase of the land, & to the erection of the various buildings belonging to the Institution - Thus the serious item of Rent, which would otherwise have been paid away is available for the general purposes of the Retreat.

Meals as then

5. The Income Tax Sch: A. has been paid - The Committee have not issued a cheque for the Inhabited House Duty, pending this enquiry. The Retreat would however appear to be equally exempt from tax under Sch: A.

We shall be glad to furnish you with any further details, & would thank you to arrange for an opportunity to appeal, if necessary.

I send herewith a copy of our last Report.

I am

Yours truly

Wm. E. Waller

The Retreat, York
Mar. 7th 1893

H. I. Bustard Esq

Dear Sir,

I forward you copy of our Report for 1891 & would direct your attention to the Statement of "Income", in which you will see an item of £4. described as "Clark's Gift".

This amount has for some years past been received annually, being Rent derived from land in Street, Somerset, a benefaction made to the Retreat in 1835. From some cause unexplained the Rents have not been sent as usual, & this item does not therefore appear in last year's Balance Sheet.

I have during the last month received payment, & it will appear in the next Balance Sheet. Our financial year ends 31st March.

I remain
Yours faithfully
C. B. Woods
Secy.

In reply please quote this No.

Office of the Surveyor of Taxes,

York

4th Apl 1893.

Dear Sir, In further reference to your letters dated the 24th Febry last and the 7th ultimo I have to inform you that I have noted your appeal against Schedule A (repayment) and House Duty in respect of the assessments on the property held in Trust by the Committee managing the Retreat.

I will advise you of the date and place of hearing as soon as same has been settled.

In the meantime, to facilitate the decision of the appeal, I shall feel obliged if you will forward to me for Inspection the Trust Deed, or a true copy thereof. I will not detain same longer than is necessary for perusal

I am Dear Sir
Your faithfully
A. P. Mollard

S. H. Woodsby
Secretary
The Retreat Fulford

In reply please quote this No.

Office of the Surveyor of Taxes,

York

12th April 1893.

Dear Sir

Having examined the Trust Deed you left with me this morning I send herewith a copy of the points ~~I have~~ that strike me as most directly bearing upon the question of your appeal

If there is anything in your favour that I have overlooked I shall feel obliged if you will point out same before the Deed is sent back to Bradford.

By the adoption of this course we shall avoid any contention ~~where~~ the appeal is heard as to matters of actual fact, and so simplify ~~matters~~ the question at issue

Yours faithfully

H. V. Barlard

Surveyor

S. E. Woods Esq

The Retreat

York

In reply please quote this No.

OFFICE OF THE SURVEYOR OF TAXES,

York 12. 4 93.

On perusal of the Trust Deed of the Retreat dated 1st September 1879 I find that:-

Line 14 + onward

The premises disposed of by the Trust Deed (and previous Deeds mentioned therein) may be dealt with, mortgaged, sold, let or disposed of in any manner that the General Meeting of Subscribers (called later on in the Deed General Meeting of Directors) may see fit.

Lines 21 + 22.

These lines seem to show that at any rate in 1840, the Retreat was considered to be established for the use of the Society of Friends only.

Second page of Deed.

Again in the second page of the Deed, being the portion relating to the year 1879, the Institution is described as "The Institution called the Retreat for persons afflicted with disorders of the mind among the Society of Friends."

Bottom of line 1st page of Deed.

At the bottom of the 1st page of the Deed it is stated that "whereas the said Institution though at one time supported by Voluntary

Voluntary Contributions has long since ceased to receive subscriptions and is now self supporting the Meeting formerly called the General Meeting of Subscribers to the said Institution is now more appropriately known by the name of the General Meeting of Directors

There does not appear to be any reservation in the Deed by which the Committee, Directors, or Governors of the Institution are required to administer any portion of the property (or the proceeds thereof if let or sold) for charitable purposes.

The Retreat, York
Apl. 17th 1893

H. I. Bustard Esq
Dear Sir,

In reply to your letter of the 12th inst. I have pleasure in placing before you the following Comments on the various points in the Trust Deeds of the Retreat, to which you have drawn attention. Referring to the first clause, in the unlikely event of the realisation of the Retreat Estates, the proceeds would, according to the 4th paragraph of the Regulations for the Government of the Retreat be appropriated to such "just, equitable or charitable use" as might be judged best. Under no circumstances could they be treated as private property, or divided among any proprietory body.

It is no doubt true that when the Retreat was first instituted, the main object in the minds of its founders was the protection & humane treatment of Insane members of the Society of Friends, but from the commence-ment non members were received, although

sheet has shewn a serious deficit averaging £1000 per annum, an appeal to the Society for funds to enable the Retreat to continue the charitable work it has so long carried on, is now about to be issued. It will remain to be seen whether or not it is also necessary to revert to the system of obtaining annual subscriptions. So long as the Society of Friends exists, & the Retreat is carried on, we are compelled by our Constitution to receive at very low & unremunerative rates of payment any insane members of the Society who may be recommended by any one of the Meetings (a very large number) who originally contributed to the foundation: & it is a question for grave consideration whether, if these privileged Meetings exercised their full rights, as interpreted by them, the Retreat finances would not be altogether crushed by the burden laid upon them.

It may also be stated that a

in small numbers, and the first admission on the Register appears to be that of a Non member. It seems evident therefore that the benefits were not intended to be exclusively reserved to the Insane Members of the Society of Friends.

It is also true that though the Retreat was founded by the contributions of individual Friends, & of the various Meetings of the Society throughout the Country, the Institution became after a time self sup-porting, & that then the system of collecting Annual Subscriptions was discontinued: but various Donations, Legacies, & Bequests have been received from the commencement up to the present time, & although these have been but few in recent years, there has just fallen in a sum of £1000. left in trust for the benefit of the Retreat, & another sum of £1100. is contingent on certain conditions which I need not trouble you with now. The Income of the Retreat is a fluctuating one - & as for the past three years the Balance

number of patients have been received in past years without any payment whatever, & that for the last ten years there has been an average of about 40 patients paying 10s. or 14s. per week, while the average cost of maintenance per patient has been fully twice even the larger of these two figures.

I trust the above considerations will cover the various points raised in your Memorandum. I shall be glad to give any further information in my power.

I remain
Yours faithfully
C. E. Woods
Secy.

In reply

quote t

THE RETREAT,
YORK.

Dear Mr. Thompson, Oct. 18th 1893

Re Income Tax.

I have this morning received from Mr. Bustard the enclosed notice. You will remember that we are appealing not only against House duty, but Income Tax as well - claiming exemption as a Charitable Institution, & basing our claim on a decision of the High Court in the case of "the Coppice", Nottingham.

Mr. W. Walker is understood to have based his claim for Bootham on the same decision.

You will also remember that Mr. Bustard borrowed the Trust Deed of the Retreat Estate, for perusal. - and that we placed our views before him at some length last april.

Yours faithfully.

J. E. Woods
Secy.

See over

Our Charitable incomes as under — to 5 apr

	1891	1892	1893	
Clark's Gift	4		4	
Dann's Div	3	2	2	
Morecambe Shares	5	5	5	
Rents	62	62	62	
Donations		10	100	£ Nominas
	74	79	173	
Loss	1041	892	1104	

No. $\frac{64}{2}$

Income Tax and Inhabited House Duties.

Parish, Ward, or Collection. } Fulford No. 885 or Sch. A B & I.H.D.

To S. B. Woodson
Secretary
of The Retreat
Fulford

SIR,

WITH reference to your notice of appeal against the Assessment upon you for the 2 years ending 5th April, 1893, I have to inform you that the Commissioners for your District will meet for the purpose of hearing appeals at the Office of Mr J. Croft, Bootham Bar, York on Monday, the 30th day of October 1893 at 11 o'clock in the forenoon, when you should attend and produce this letter. ~~and the notice of charge~~.

I am,

SIR,

Your ~~obedient~~ Servant,

H. I. Rusland { ~~Clerk to the Commissioners.~~ Surveyor of Taxes

Address York

Date 17 Oct 1893.

YORK UNION.

NOTICE OF OBJECTION.

Parish of _____

_____ *190*

Sir,

Take Notice, that on the _____ *day of* _____ *190* , *I shall Object to the Assessment Committee of the York Union against my Rating being No.* *in the Valuation List for the above Parish, on the ground of*

Your obedient Servant,

_____

To the Clerk to the Assessment Committee,
Museum Street, York.

YORK UNION.

NOTICE OF OBJECTION.

Parish of _____

_____ *190*

Sir,

Take Notice, that on the _____ *day of* _____ *190* , *I shall Object to the Assessment Committee of the York Union against my Rating being No.* *in the Valuation List for the above Parish, on the ground of*

Your obedient Servant,

_____

To the Clerk to the Assessment Committee,
Museum Street, York.

YORK UNION.

NOTICE OF OBJECTION.

Parish of _____

_____ *190*

Sir,

Take Notice, that on the _____ *day of* _____ *190* , *I shall Object to the Assessment Committee of the York Union against my Rating being No.* *in the Valuation List for the above Parish, on the ground of*

Your obedient Servant,

_____

The Overseers of the Poor
for the Parish of _____

YORK UNION.

NOTICE OF OBJECTION.

Parish of _____

_____ *190*

Sir,

Take Notice, that on the _____ *day of* _____ *190* , *I shall Object to the Assessment Committee of the York Union against my Rating being No.* *in the Valuation List for the above Parish, on the ground of*

Your obedient Servant,

_____

The Overseers of the Poor
for the Parish of _____

Copy

Supplied by Mr Connell
Aug 31 1905

	No.	Name of occupier	Name of House	Description of prop	A c
				Parish of Cyt.	
mar 1110a	933	Pierce Bedford Dr.	Govs of the Retreat	Land & Hse	Ba
	934	Govs of Retreat	"	"	
1108	935	Govs of do	"	Buildings	
1109	936	do	"	Hmses & Buildings	
1110	937	do	"	Ladies Lodge & Entrance Lodge	
		Revised Mar 1909 as under			
Mar 1909	1108	"	"	Hmses & Bldgs	
	1109	"		Land	
	1110			Recle Vue	
	1110a			Doctors Hse Two	

Description of property	Name or situation of property	Estimated Extent			Gross estimated Rental			Rateable Value of Agricultural Land			Rateable Value of Buildings & other Hereditaments not being agricultural land		
		A	R	P	£	s	d	£	s	d	£	s	d.
[illegible] of York.													
[illegible] House	The Retreat, Heslington Rd.				60	.	.				50	.	.
"													
[illegible] buildings	"	34	3	28	1680	.	.	50	.	.	1400	.	.
[illegible] Buildings	"												
[illegible] Entrance Lodge	"	4	.	33	~~180~~	?					~~150~~	"	" ?
											100	?	
					110	?					1550		
[illegible] Buildings	"				1850						1540	.	.
[illegible]											20	"	"
[illegible] Place					120						100	.	.
[illegible] House					120						108	.	.

NOTICE OF ASSESSMENT FOR INCOME TAX A & B

and for Inhabited House Duties, payable on or before 1st Jan., 1909

The Governors of the Retreat

Income Tax	No. of Assessment	Description of Property	Rent or Annual Value Assessed	Deduction Repairs	@ 1/- Net amount on which duty chd.
Schedule A	4570	House, land, buildings etc.	£1970	322. 1.0	1647.19.0
	Deduct present assessment		£1860	303.15.0	1556. 5.0
			£110	18. 6. 0	91.14.0

Inhabited House Duty @ 9d

Rent or Annual value assessed 1820

1710

Dated this 11th day of August, 1909.

W.DODD,

Surveyor of Taxes, being the Assessor

NOTICE OF ASSESSMENT FOR INCOME TAX A & B

and for Inhabited House Duties, payable on or before 1st Jan., 1909

The Governors of the Retreat

Income Tax	No. of Assessment	Description of Property	Rent or Deduction Annual Value Assessed	Repairs	@ 1/- Net amount on which duty chg.
Schedule A	4570	House, land, buildings etc.	£1970	322. 1.0	1547.19.0
		Deduct present assessment	£1860	303.15.0	1556. 8.0
			£110	18. 6. 0	91.14.0

Inhabited House Duty

Rent or Annual value assessed @ 9d

1820

110

Dated this 11th day of August, 1909. W.DODD,

Surveyor of Taxes, being the Assessor

SPINK & BROWN,
SOLICITORS.
COMMISSIONER FOR OATHS
AND
PERPETUAL COMMISSIONER.

Bland's Court,
Coney Street,
York 28th June 1910

W. E. Waller Esq:,
The Secretary,
The Friends' Retreat,
Heslington Road,
YORK.

Dear Sir,
St. Joseph's Convent Lawrence St. York and
the Friends' Retreat York.

RATES.

Referring to your postcard of the 8th inst:, we shall be glad to hear further from you in the matter.

Yours faithfully,
Spink & Brown

10 20th June

W. E. Walter Esq.,
The Secretary,
The Friends' Retreat,
Heslington Road,
YORK.

Dear Sir,

St. Joseph's Convent Lawrence St. York and
the Friends' Retreat York.

R A T E S.

Referring to your postcard of the 8th inst.,
we shall be glad to hear further from you in the
matter.

Yours faithfully,

June 29 1910

Dear Sir,

Referring to the request of the Convent for repayment of Rates, Mr Thompson considers that the claim is against the tenant & not against the Retreat – perhaps it would be best if you would kindly communicate with Mr Thompson as to what steps should now be taken – I believe the agreement with the present tenant is in Mr Thompson's safe but he undoubtedly took the fields on the same terms as his predecessor – Once agreement enclosed for your inspection – Yours faithfully

J R Ward Esq.

Wm E Walker

June 29 1910

Dear Sir,

Referring to the request of the Council for Defendment of Peace, the Champion considers that the claim is opposed to the interest that opinion represents — although it would be heart of you would kindly communicate with the Champion as to what steps should be taken — I believe the opinion that the present Council is the Champion's duty but to submit that it yields to the above from to this Referendum — other opinions therefore of your respective — Yours faithfully

Richard Cox. W. E. Gibbon

NOTICE OF ASSESSMENT FOR INCOME TAX A & B

and for Inhabited House Duties, payable on or before 1st Jan., 1909

The Governors of the Retreat

Income Tax	No. of Assessment	Description of Property	Rent or Annual Value Assessed	Deduction Repairs	@ 1/- Net amount on which duty chd.
Schedule A	4570	House, land, buildings etc.	£1970	322. 1.0	1647.19.0
	Deduct present assessment		£1860	303.15.0	1556. 5.0
			£110	18. 6. 0	91.14.0

Inhabited House Duty

Rent or Annual value assessed		@ 9d
	+	1820
	−	1710

Dated this 11th day of August, 1909.

W.DODD,
Surveyor of Taxes, being the Assessor

TELEGRAPHIC ADDRESS:
CORONER, YORK.
TELEPHONE No 22x.

12, PAVEMENT, YORK.

2nd June 1910

Dear Sir,

St Joseph Convent & Laurence Hind & The Trans Robert.

I enclose letter received this morning from Mr Laycock Brown.

I also enclose particulars of the rates paid referred to in his letter.

The only outstanding point was whether the yearly tenant of the land over the period referred to was liable under the terms of his tenancy to pay the rates and should pay the whole or any part of the arrears. If he could not legally recover from them more than 6

Yours arrears and other
obligations he has definitely
& clearly agreed to pay the
Rates..

Yours very truly
[illegible]

Edwd Waller Esq
Secretary
The Retreat
York

COPY.

Messrs. Spink & Brown,

Solicitors,

Y O R K.

Period.	Rates on Agricultural Land in £. s	d
April to September 1903	1	4
October 1903 to March 1904	1	4
April to September 1904	1	5½
October 1904 to March 1905	1	5½
April 1905 to September 1905	1	6
October 1905to March 1906	1	6
April 1906 to September 1906	1	6
October 1906 to March 1907	1	6
April 1907 to September 1907	1	4
October 1907 to March 1908	1	4
April 1908 to September 1908	1	5
October 1908 to March 1909	1	5
April 1909 to September 1909	1	5½
October 1909 to March 1910	1	5½
	1 0	0
		17
	£17 0	0

City Treasurer's Office,

Y O R K. March 15th 1910.

COPY.

Rates on Agricultural Land in A.

Period.	s	d
April to September 1903	1	4
October 1903 to March 1904	1	4
April to September 1904	1	5½
October 1904 to March 1905	1	5½
April 1905 to September 1905	1	6
October 1905 to March 1906	1	6
April 1906 to September 1906	1	6
October 1906 to March 1907	1	6
April 1907 to September 1907	1	4
October 1907 to March 1908	1	4
April 1908 to September 1908	1	5
October 1908 to March 1909	1	[illegible]
April 1909 to September 1909	1	[illegible]
October 1909 to March 1910	1	[illegible]

City Treasurer's Office,

O. R. K. March 15th 1910.

Aug 4 1910

J R Wood Esq

Dear Sir,

I now enclose a cheque for £87 in settlement of the Convent claim for rates – The Treasurer desires that the Convent authorities should clearly understand that the claim was against the tenant of the flats & not against the Retreat. We have, however, arranged with the tenant to pay half & forward cheque for full amount –

Yours faithfully

W. E. Walter Secy.

Aug 4 1910

Mr Blank

Dear Sir,

Your enclosure is returned. If the Great Elevator Co. - We have never claimed that the Great Eastern Elevator Co. authorized their agent authorized that the Elevator Co. represent the Great Eastern. We feel quite certain that the Great Eastern Elevator Co. authorized such a statement. We have never made such a statement.

Yours truly

G. Blank Sec.

Mr Sloody July 26 1910

Dear Sir,

Referring to our ~~conversation~~ some months ago with reference to the rates on Blandale's field, we are advised by our solicitor, Mr J H Wood, that the claim made by the Convent is valid against you as tenant. As I explained when you called at the Retreat, the City Authorities have been rating the Convent for some years for land which you occupy as tenant. We of course did not know that the rates were not being paid by you or should have looked into the matter before — the Convent claim £17 but under the circumstances the Retreat Governors agree to refund you half that amount on your settlement with the Convent.

I shall be glad to hear from you at an early date with a view to getting the matter carried through —

Yours faithfully

E. H Wallis

Secy.

Dear Sir,

Referring to our conversation about
such of the tenants of the Estate
in Bleasdale fields, we are advised
on behalf of Mr Hulme that
the claim made by the Corporation
really against you as tenant.
As I explained when you called
at the Retreat, the City Authorities
have been taking the Crown for
some years for land which you really
occupy as tenant. We of course did
not know that the rates were not
being paid by you or should have
talked to the matter before. The
Corporation claim that the amount
of rates should be paid by the Crown.
We shall be glad to hear from you
with a view of
settlement of the Crown claim
at an early date but I think you
should have
the matter carefully
considered.

Yours faithfully
[illegible]

Dear Sir,

Referring to our conversation
of the Retreat, the City Authorities
have been taking the Crown for
some years for land which you really
occupy as tenant. We of course did
not know that the rates were not
being paid by you or should have
talked to the matter before. The

TELEGRAPHIC ADDRESS.
CORONER, YORK.
TELEPHONE No 22x.

12, PAVEMENT, YORK.

17: March 1911.

Dear Sir,

At my interview with the Government Surveyor Representative on Thursday this morning he produced the Ordnance Map for 1907 which gives the cos and area of the Rehearsal property (part of Pleasedales Fields) as follows viz

cos	quantities A R P.
555	2.472
556	1.068
557	.834
	4.374

In the Rehearsal Return of Thursday the area of these fields is stated as about A. R. P. 4. 3. 35

4.967

=

a difference of just over half an acre.

Am I at liberty to accept the Modern Ordnance

173

Map quantities as accurate as do the Retient ~~[illegible]~~ wish the land to be measured by their Surveyor?

Yours faithfully
[illegible]

W. E. Waller
Secretary
The Retient Co Ltd

COUNTY BOROUGH OF YORK.

J.W.DAVISON, F.S.A.A.,
CITY TREASURER.
TELEPHONE 7.

ENCLOSURE.

City Treasurer's Office.

Guildhall.

York.

November 10th 1910.

The Secretary,
The Retreat,
Heslington Road, York.

Dear Sir,

re Rates.

In answer to yours of the 9th instant I beg to inform you in reference to your inquiry re rating of agricultural land rated at £50 Gross Rental, I beg to refer you to my letter to you of the 11th May last and I think you will find the matter fully explained therein.

re Assessment No. 1347a.

The Convent of Poor Clares has for some years past been paying the rates on this assessment in error. Recently they inquired into the matter and it was found out that when they purchased a certain portion of land from you the assessment was not divided, but the Convent authorities paid the rates on the full assessment. It has now been divided and the assessment of 1347a is on your portion.

I trust this explanation will be satisfactory. I return the demand note herewith.

Yours faithfully,

J.W. Davison

City Treasurer.

WAKEFIELD.

November 10th 1910.

The Secretary,
The Retreat,
Headington Road, Y o r k.

Dear Sir,

re Rates.

In answer to yours of the 9th instant I beg to inform you in reference to your inquiry re rating of agricultural land rated at £50 Gross Rental, I beg to refer you to my letter to you of the 11th May last and I think you will find the matter fully explained therein.

re Assessment No. 12474.

The Convent of Poor Clares has for some years past been paying the rates on this assessment in error. Recently they inquired into the matter and it was found out that when they purchased a certain portion of land from you the assessment was not divided, but the Convent authorities paid the rates on the full assessment. It has now been divided and the assessment of 12474 is on your portion.

I trust this explanation will be satisfactory. I return the demand note herewith.

Yours faithfully,

City Treasurer.

Assessment No. 1108·9

OVERSEERS' OFFICE,

YORK, 22nd April 1910.

INCREASE OF ASSESSMENT.

The Overseers of the Poor of the Parish of York have to inform you that your Assessment of Land, The Retreat: has been increased to—

£ —— Gross £ 50 — Rateable Value.

~~Mr.~~ The Governors,
The Retreat:
Heslington Road
York.

COPY

THACKERAY HOTEL
LONDON

21 May 10

Dear Sir,

Retreat Assessment

Thanks for yours of 18th which has been forwarded to me here.

In the circumstances you report we may I think suitably accept the increased assessment of the land south of the Retreat and in our own occupation from £20 to £50. We may also I think accept the proposed assessment of £20 net on the old part of the Bleasedale fields (north of Heslington Road) instead of £19.10.0

It is also I think fair that the Convent should be re-imbursed for the rates they have inadvertently paid on the unsold part of the Bleasedale fields, either in proportion to the acreage, or on the basis of the assessment of £19.10.0. But the question remains whether it is due from the Retreat or from our tenant of the Bleasedale fields, who, if I understand the matter aright, has not been called upon to pay any rates on this land for the 4 years in question. It seems to me that the claim of the Convent for the rectification of the error should be against our tenant and not against us. But in view of our land assessment for the acreage in our own occupation having been inadvertently reduced, I should be disposed to share with the tenant the needed disbursement to the Convent, if you recommend, though I do not think the agricultural land in the Retreat's own occupation is really fairly assessed at so much as £50.

I am yours faithfully,
Richd. Thompson

J.R.Wood Esq.

I am from home for a week, so kindly mark reply "to await return"

AND

6, PARK SQUARE.
LEEDS.
BY APPOINTMENT.

TUESDAY, FRIDAY } 1.30 TO 4 P.M.

TELEPHONE { YORK Nº 112. LEEDS Nº 391X.

THE RETREAT,
YORK.

Copy

May 9, 1910

Assessment 1108 - 9

Dear Sir,

I am in receipt of your notice of increased assessment of April 22nd, and note that you propose to increase the assessment on the land at the Retreat to £50.

This, however, I do not understand. My notes say 1108 - £1540 + 1109 - £20. Be good enough to say whether this increase on 1109 to £50, and, if so, on what ground? The gross amount of rent received by us on the Bleasedale Fields on the North side od Heslington Rd. is £22.7.6, and the only other land we have is the 29 acres including buildings South of the Retreat. If you consider the Bleasedale Fields as fairly estimated at £20, the other land is not, we think you will agree with us, worth anything like the remaining £30.

Yours truly,

COUNTY BOROUGH OF YORK.

J. W. DAVISON, F.S.A.A.,
CITY TREASURER.
TELEPHONE 7.

City Treasurer's Office.

Guildhall,

York.

May 11th 1910.

The Secretary,
The Retreat,
York.

Dear Sir,

Assessment Nos. 1108 and 1109.

In reply to yours of the 9th instant, there appears to have been an error committed by the Clerk to the Assessment Committee in December 1905 which has only recently been discovered.

The original assessment of the agricultural land owned and occupied by the Retreat was £50-0-0. Mr. Sturdy (your tenant) appealed against his assessment and the Clerk altered the land in your own occupation in place of that occupied by Mr. Sturdy, consequently the alteration referred to was simply to put back the original value of the land in your own occupation. The Valuation Lists show this to be the case. You have therefore been under-assessed for agricultural land for the last four years.

I shall be pleased to show you the entries in the Valuation Lists if you will call when passing.

Yours faithfully,

J. W. Davison

City Treasurer and
Chief Assistant Overseer.

The Secretary,
The Bronx,
York.

May 11th 1923.

Dear Sir,

Assessment Nos. 1208 and 1209.

In reply to yours of the 9th instant, there appears to have been an error committed by the Clerk to the Assessment Committee in December 1908 which has only recently been discovered.

The original assessment on the agricultural land owned and occupied by the Bronxest was £20-0-0. Mr. Stuart-Jones (sic) appealed against this assessment and the Clerk altered the land in your own occupation to place it that occupied by Mr. Stuart. Consequently the alteration referred to simply to put back the original value of the land in your own occupation. The Valuation Lists show this to be the case. You have therefore been under-assessed for agricultural land for the last four years.

I shall be pleased to show you the entries in the Valuation Lists if you will call when present.

Yours faithfully,

City Treasurer and
Chief Assistant Overseer.

TELEGRAPHIC ADDRESS:
CORONER, YORK.
TELEPHONE No 22x.

12, PAVEMENT, YORK.

18th May 1910.

Dear Sir,

Retreat Assessment.

(a) The last appeal I conducted for the Retreat was in 1905 in respect of the Belle Vue Property then assessed at £180 gross and £150 net and Bleasdales Fields than assessed at £60 gross and £50 net.

(b) The result of the Appeal was that the Belle Vue property assessment was reduced to £120 gross and £100 net and Bleasdales Fields were reduced to £22 gross and £19 : 10 : 0 net.

(c) I now understand that the RatingOfficials in revising the Assessments of the Retreat after the Appeal, by mistake, reduced the Assessment of that proportion of the Retreat property (on the opposite side of the Road to Bleasdales, which is treated as Agricultural land, from £50 to £20 and left the Assessment of Bleasdales Fields at £38 gross and £33 net being the old Assessment of these fields prior to the increased assessment appealed against and including both the proportion of those fields retained by the Retreat and the part sold off to the Convent, but they collected the whole of the Rates in respect of this assessment from the Ladies of the Convent who consequently have since paid the rates for the

Retreat proportion of those fields as well as for their own proportion of those fields and it would seem fair and right that the Retreat Authorities should recoup the Convent Ladies the proportion of the rates paid by them for the Retreat in accordance with Messrs Spink & Brown's letter to the Secretary of the Retreat. In addition the Retreat have been relieved from paying rates in respect of the £30 taken off the wrong assessment as pointed out in paragraph (c). I understand the Rating Authorities do not ask for any payment of back rates on the amount so taken off but are content to simply reinstate the Assessment at the £50 from which it was by mistake reduced to £20 and this seems right.

They also propose to charge the Retreat in future on a net rateable value of £20 in respect of their proportion of Bleasdales Fields. On the Appeal as stated in paragraph (b) it was reduced to £19 : 10 : 0 but probably the Retreat Authorities may be content to pay upon the £20.

I return the letters forwarded with your letter.

If you desire any further information or particulars please let me hear from you.

Yours faithfully,

John R. Wade

Richard Thompson Esq,
Treasurer of the Retreat,
Skeldergate Bridge,
York.

RJ will take to see his nephew with all these papers

Rates

Cannot make these fit
Will it not be best
to send Ethell the
small cheq. & ask
him to be good
enough to say
exactly how the 1748
is made up. between

1108 Dr P's new house
to Belle Vue
1110 Mann Dunlops
& fill in the no of each assessment

Recreation Room

Amount paid	1908	1909
	1750	6831

Appeal received	1908	1909
	3529	4424

F P I.

Paid off. £892

New loan 2000

Y. C & C Bank

1908	1909
Owing by Bank	Owing by Bank
£1142	£427

Meadowdale Fields ? 480

May 18 1909

Dear Sir,

I am requested by the Treasurer of the Retreat to ask you how the amount of £1748 on the Demand Note is arrived at. Would you oblige by saying exactly how this figure is made up between

No. 1108 Dr Pearce's new house
1110 Belle Vue & Main Buildings —

& also give i the number of each assessment —

As the Treasurer will be going from home in a day or two a reply by return if possible would oblige —

Yours faithfully
W. E. Waller Secy

J. Ethell Esq.

Dear Sir,

Have requested by the Treasurer of the Federal Trust for the amount of $1748 = the Treasurer tells I cannot get. Should you obtain by paying specially for this figure is made up between

No. 1108 Thomas Van Horn
1110 Wells Fur & Trans Forwarding —

Take for it the number of each Government —

As the Treasurer has to pay for this is a day & two & helpful to Federal if possible under obligo —

Yours faithfully
C. E. Wheeler Secy —

Esteem Sec.

NOTICE OF ASSESSMENT FOR INCOME TAX A & B

and for Inhabited House Duties, payable on or before 1st Jan., 1909

The Governors of the Retreat

Income Tax	No. of Assessment	Description of Property	Rent or Annual Value Assessed	Deduction Repairs	@ 1/- Net amount on which duty chd.
Schedule A	4570	House, land, buildings etc.	£1970	322. 1.0	1647.19.0
	Deduct present assessment		£1860	303.15.0	1556. 5.0
			£110	18. 6. 0	91.14.0

Inhabited House Duty

	@ 9d
Rent or Annual value assessed	1820
	1710

Dated this 11th day of August, 1909. W.DODD, or
Surveyor of Taxes, being the Assess

PARISH OF YORK.

Memorandum 5th June 1909

From

J. W. DAVISON,

Chief Assistant Overseer,

GUILDHALL,

YORK.

To W. C. Waller Esq.

The Secretary

The Retreat York

Dear Sir,

Assessment of Retreat Buildings

Replying to yours of the 4 inst. I have pleasure in forwarding the information required:-

Assts No 1108-9 } Land, houses & Buildings
" " 1110 } Lodges and Entrance Lodge.
" " 1110a New Residence of Dr. B. Pierce.

Yours truly

J. W. Davison Jun.

This Demand Note is NOT TO BE RECEIPTED.

A Printed Official Receipt is provided, and no other will be recognised.

Please produce this Paper when payment is made.

DEMAND NOTE.

Parish of York. **York Union.**

~~Mr.~~ Govrs of Retreat

The Retreat ~~Street~~ Road.

The Overseers of the Poor demand payment of the **Poor Rate**, made the **Twenty-second day of April, 1909,** and of the arrears of former rates, to meet expenses which will be incurred before the **Thirtieth day of September next,** now due from you in respect of the Hereditaments of which the Assessment Numbers and the Rateable Values are stated below :—

Assessment No.	Description of Property.	Rateable Value	Rate in the £	Amount of **1st Instalment** being one-half of the Rate as set out below.		
			s. d.	£	s.	d.
	April Quarter, being **1st** Instalment due 26th April, 1909, on ;-					
1108	Buildings and other Hereditaments not being Agricultural Land ..	£1540	3 10	147	11	8
	Agricultural Land	£	1 5½			
	Arrears of former Rate (*if any*) ..					
			Total £			

Purposes for which the above mentioned Rates were made and amount in the Pound levied for each purpose.

PURPOSES :

	Amount in the £ s. d.	s. d.
For Poor Rate—		
Relief of the Poor and other expenses of the Guardians ..	0 7	
Expenses of the Overseers..	0 2	
		0 9
For Borough Rate	1 2¾	
For General District Rate	1 10	
For Skeldergate Bridge Rate	0¼	
		3 1
Total ..		3 10

These Rates are due on demand and payable forthwith.

J. ETHEL... *Collector.*

GUILDHAL

Hours at Home ..... YORK ..... *Address.*

C. & S.

[illegible]

This Demand Note is NOT TO BE RECEIPTED.

A Printed Official Receipt is provided, and no other will be recognised.

Please produce this Paper when payment is made.

DEMAND NOTE.

Parish of York. **York Union.**

~~Mr.~~ Govr. of Retreat

Land ~~Street.~~ Road.

The Overseers of the Poor demand payment of the **Poor Rate**, made the **Twenty-second day of April, 1909,** and of the arrears of former rates, to meet expenses which will be incurred before the **Thirtieth day of September next,** now due from you in respect of the Hereditaments of which the Assessment Numbers and the Rateable Values are stated below:—

Assessment No.	Description of Property.	Rateable Value	Rate in the £	Amount of **1st Instalment** being one-half of the Rate as set out below.		
			s. d.	£	s.	d.
	April Quarter, being **1st** Instalment due 26th April, 1909, on :-					
1109	Buildings and other Hereditaments not being Agricultural Land ..	£	3 10			
	Agricultural Land	£ 20	1 5½		14	7
	Arrears of former Rate (*if any*) ..					
			Total £			

Purposes for which the above mentioned Rates were made and amount in the Pound levied for each purpose.

PURPOSES :

	Amount in the £ s. d.	s. d.
For Poor Rate—		
Relief of the Poor and other expenses of the Guardians ..	0 7	
Expenses of the Overseers..	0 2	
		0 9
For Borough Rate	1 2¾	
For General District Rate	1 10	
For Skeldergate Bridge Rate	0¼	
		3 1
Total ..		3 10

These Rates are due on demand and payable forthwith.

J. ETHELL GUILDHALL YORK ..... *Collector.*

Hours at Home .... *Address.*

C. & S.

Please produce this Paper when payment is made.

DEMAND NOTE.

Parish of York. York Union.

These Rates are due on demand and payable forthwith.

This Demand Note is NOT TO BE RECEIPTED.

A Printed Official Receipt is provided, and no other will be recognised.

Please produce this Paper when payment is made.

DEMAND NOTE.

Parish of York. **York Union.**

~~Mr.~~ Govr of Retreat

Ladies Entrance Lodge Street. Road.

The Overseers of the Poor demand payment of the **Poor Rate**, made the **Twenty-second day of April, 1909,** and of the arrears of former rates, to meet expenses which will be incurred before the **Thirtieth day of September next,** now due from you in respect of the Hereditaments of which the Assessment Numbers and the Rateable Values are stated below:—

Assessment No.	Description of Property.	Rateable Value	Rate in the £	Amount of **1st Instalment** being one-half of the Rate as set out below.		
			s. d.	£	s.	d.
Belle Vue	**April Quarter,** being **1st** Instalment due 26th April, 1909, on ;-					
1110	Buildings and other Hereditaments not being Agricultural Land ..	£ 100	3 10	9	11	8
	Agricultural Land	£	1 5½			
	Arrears of former Rate (*if any*) ..					
		Total £				

Purposes for which the above mentioned Rates were made and amount in the Pound levied for each purpose.

PURPOSES :

	Amount in the £ s. d.	s. d.
For Poor Rate—		
Relief of the Poor and other expenses of the Guardians ..	0 7	
Expenses of the Overseers..	0 2	
		0 9
For Borough Rate	1 2¾	
For General District Rate	1 10	
For Skeldergate Bridge Rate	0¼	
		3 1
Total ..		3 10

These Rates are due on demand and payable forthwith.

J. ETHELL *Collector.*

GUILDHALL YORK

Hours at Home ..... *Address.*

C. & S.

This Demand Note is NOT TO BE RECEIPTED.

A Printed Official Receipt is provided, and no other will be recognised.

Please produce this Paper when payment is made.

DEMAND NOTE.

Parish of York. **York Union.**

Mr. Dr Pierce

New House ~~Street.~~ Road.

The Overseers of the Poor demand payment of the **Poor Rate,** made the **Twenty-second day of April, 1909,** and of the arrears of former rates, to meet expenses which will be incurred before the **Thirtieth day of September next,** now due from you in respect of the Hereditaments of which the Assessment Numbers and the Rateable Values are stated below:—

Assessment No.	Description of Property.	Rateable Value	Rate in the £	Amount of **1st Instalment** being one-half of the Rate as set out below.		
			s. d.	£	s.	d.
	April Quarter, being **1st** Instalment due 26th April, 1909, on :-					
1110a	Buildings and other Hereditaments not being Agricultural Land ..	£ 108	3 10	10	9	0
	Agricultural Land	£	1 5½			
	Arrears of former Rate (*if any*) ..					
		Total £				

Purposes for which the above mentioned Rates were made and amount in the Pound levied for each purpose.

PURPOSES :

	Amount in the £ s. d.	s. d.
For Poor Rate—		
Relief of the Poor and other expenses of the Guardians ..	0 7	
Expenses of the Overseers..	0 2	
		0 9
For Borough Rate	1 2¾	
For General District Rate	1 10	
For Skeldergate Bridge Rate	0¼	
		3 1
Total ..		3 10

These Rates are due on demand and payable forthwith.

J E Pell *Collector.*

Hours at Home ..... Guildhall York *Address.*

C. & S.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 26th Aug. 1909

Dear Mr. Waller,

Thanks for your letter of yesterday with the dates of the completion of the Doctor's house and the Recreation Room. It certainly appears that the past year's assessment will not be a large one and the whole question will of course come up on Appeal to the General Commissioners at the end of October or November.

I am glad to hear you are getting away on Friday. I hope to start my holidays on September the 7th.

With kind regards

Yours truly,

Duncan Barber

W. E. Waller Esq.,
The Friends' Retreat,
York.

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.
TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 1st Septr. 1909

Dear Sir,

We enclose you herewith additional assessment for the year 1908-9 which we have this morning received from the Surveyor of Taxes duly amended to cover a period prior to 5th April last for which the Doctor's house was occupied. This additional assessment refers only to the Doctor's house and does not include anything for the new Recreation Room. The amount of Tax payable will be as follows:-

Schedule "A" 1/- in the £ on £11. 10. 0 - 11/6d

Inhabited House Duty 9d in the £ on £13. 15. 0 - 10/4d

You will probably receive an application from the Collector for this amount in due course.

We are reporting the result of our appeal against the original assessment to Mr. Thompson.

Yours truly,

Jarvis Barber & Sons

W. E. Waller Esq.,
Friends' Retreat,
York.

1st Septr. 1909

Dear Sir,

We enclose you herewith additional assessment for the year 1908-9 which we have this morning received from the Surveyor of Taxes duly amended to cover a period prior to 5th April last for which the Doctor's house was occupied. This additional assessment refers only to the Doctor's house and does not include anything for the new Reception Room. The amount of Tax payable will be as follows:-

Schedule "A" 1/- in the £ on £11. 10. 0 - 11/7d

Inhabited House Duty 9d in the £ on £16. 15. 0 - 10/4d

You will probably receive an application from the Collector for this amount in due course.

We are reporting the result of our appeal against the original assessment to Mr. Thompson.

Yours truly,

W. E. Waller Esq.,
Friends' Retreat,
York.

THE RETREAT,

YORK.

20th August 1909.

Dear Sir,

RETREAT ASSESSMENT.

I enclose notice ~~of appeal~~ Schedule A & B No:4570 and Inhabited House Duty, dated 11th inst. I see notice of appeal has to be sent to the surveyor within 10 days. I have therefore sent him a note of notice, but think it will be well that you should send him a line direct, referring to my note, in confirmation of the notice, as I am just going from home. You will then get into touch with him, and he will probably correspond with you direct.

Yours faithfully,

Duncan Barber Esqr.,
Alliance Chambers,
Sheffield.

THE RETREAT,

YORK.

30th August 1909.

Dear Sir,

RETREAT ADJUSTMENT.

I enclose notice of my own A & B Notices and Inhabited House Duty, dated 24th inst. I see notice of appeal has to be sent to the surveyor within 30 days. I have therefore sent him a note of notice, but think it will be well that you should send him a line direct, referring to my note, in confirmation of the notice, as I am just going from home. You will then get in touch with him, and he will probably correspond with you direct.

Yours faithfully,

Duncan Barber Esqr.,
Alliance Chambers,
Sheffield.

1. Duplicate

Parish or Place of Walmgate Yk

INCOME TAX AND HOUSE DUTY

for the year commencing 6th April, 1908.

LAND TAX for the year commencing 25th March, 1908.

To The Governors of York Retreat
(Dr Bedford Pearce)

Application is hereby made for payment of the under-mentioned Duties for the year 1908-9, **due 1st January, 1909, and payable on or before that date.**

The amount should be paid to me accordingly, (1) in Cash;—(2) by Crossed Cheque payable to my order;—or (3) by a Post Office Order drawn in favour of the Commissioners of Inland Revenue; which Order, if the amount does not exceed Forty Pounds, may be obtained, free of charge for commission, at any Money Order Office on production of this Notice. **All Cheques and Post Office Orders should be sent direct to me.**

Edwin Hawkins — Collector of Taxes.

10 Melbourne St — Address.

Sep 16/09 — Date.

Office Hours:—

N.B.—This Notice must be produced at the time of payment or sent with Remittance.

Number of Assessment	DESCRIPTION OF TAX	Amount on which Duty is payable	Duty £	Duty s.	Duty d.
	Land Houses Bldgs &c				
	Income Tax—	£	£	s.	d.
4570	†Schedule A (Property Tax) {at 1/- in the £ ..... add'l amount / at 9d. in the £ ..... on annual value, after allowance of the statutory deductions for repairs (see note on the other side).	11/10		11	6
	Schedule B (Tax on occupation of Lands) {at 1/- in the £ ..... / at 9d. in the £ ..... on one-third of the full annual value, including Tithe Rent Charge, if any.				
	Schedule D (Profits of Trades, Professions, &c.) {at 1/- in the £ ..... / at 9d. in the £				
	Schedule E (Salaries, &c., of Offices) {at 1/- in the £ ..... / at 9d. in the £				
"	†**House Duty**, at 9 d. in the £			10	4
	†**Land Tax**, at ____ d. in the £				
	Total Amount to be paid		1	1	10

Description of Property:—	Shops, Inns, Farm Houses, Registered Lodging Houses, &c.			Private Houses		
Annual Value:—	Not exceeding £40	£41 to £60	Exceeding £60	Not exceeding £40	£41 to £60	Exceeding £60
Rate of Duty	2d.	4d.	6d.	3d.	6d.	9d.

† Where duty is charged on more than one property, see details on the other side.

G & S 1858 [3119] 395m 8/08s [299]

Income Tax (Schedule A), House Duty, and Land Tax.

Details of amounts included in the statement on the other side.

Number of Assessment	SITUATION OF PROPERTY	SCH. A				HOUSE DUTY				LAND TAX			
		Amount of Net Asst.	Duty payable			Amount of Asst.	Duty payable			Amount of Asst.	Duty payable		
		£	£	s.	d.	£	£	s.	d.	£	£	s.	d.

The landlord is bound, under a penalty of £50, to allow out of the *next* payment of Rent after the date of the Collector's Receipt the amount of duty paid under Schedule A up to an amount not exceeding 1/- in the £ on the Rent payable for the year.

The statutory deductions for Repairs from the Gross Assessment to Income Tax (Schedule A) are as follows:—

(1.) Lands (inclusive of the Farm-house and other buildings, if any), *one-eighth* of the full Annual Value.

(2.) Houses, or buildings (exclusive of Farm-houses or buildings assessed with lands), *one-sixth* of the full Annual Value; but, where a tenant undertakes to bear the cost of repairs, the deduction is not to exceed such a sum, not being more than one-sixth part of the Annual Value, as may be necessary to reduce the net assessment to the amount of rent payable.

EXEMPTION AND ABATEMENT OF LAND TAX.

Under the Finance Act of 1898, an OWNER of property may claim exemption from Land Tax if his total income does not exceed £160; or abatement of one-half the tax if his income does not exceed £400; but any such claim must be preferred before payment of the tax. This relief does not apply in cases where the owner is a body of persons, whether corporate or not corporate.

I N S T R U C T I O N S to Messrs Edward Ryde and Sons to advise the Treasurer and Committee of The Retreat, York in reference to their Appeal against the Assessment by the York Union Assessment Committee.

The York Union Assessment Committee have notified The Retreat Authorities of the increase of their Assessment as follows :-

PRESENT ASSESSMENT.

No.	Name of Occupier	Description of property	Situation of property.	Gross estimated Rental.	Rateable value. Agricultural land	Rateable value. Buildings & not being Agricultural Land.
935	Pierce, Dr Bedford	The Retreat, Gardens Recreation Grounds and premises.	Heslington Road.	£I680.		£I400.

(As a matter of fact this is not quite accurate. The numbers of the Assessment should be 934, 935, 936 and in the Rate Book the rateable value is stated as follows:- Buildings £I,400, Agricultural Land £50.)

AMENDED ASSESSMENT.

935.	Ditto	Ditto	Ditto	£2000. (Gross)	———	£I500. (net)

It will be seen that by the Notice the gross estimated rental has been increased from £I680 to £2000 but the rateable value has only been increased from £I400 to £I500; but it must be borne in mind that by the Rate Book the present rateable value is £I400 for buildings and £50 for Agricultural Land which together amount to £I450 rateable value.

The Retreat have given Notice of Appeal on the groeund of such rating assessment and valuation being excessive and unfair and unequal and incorrect and not made deposited approved and confirmed in conformity with law.

In addition to the above item 935 the assessment of which has been increased and which as a matter of fact embraces 934,935, and 936, there are two other items of property separately assessed of which no notice of alteration of assessment has been received viz:-

	Occupier	Owner	Description	Name & situation of property.	Estimated extent.	Estimated rental.	Rateable value. Buildings	Rateable value. Agric:- Land.
933	Dr Bedford Pierce.	Governors of Retreat.	Land and House.	Retreat, Heslington Road		£60.	£50.	
937	Ditto	Ditto	Ladies Lodge Entrance Lodge.	Ditto.	~~A4-0-33~~ 3 2 27	£I80	£I50.	

The assessment now proposed to be increased (No 935) was itself an increase in the year I900 upon a prior assessment and such prior assessment was as follows:-

		Buildings	Land.
9I6 - 920	Rateable value	£640.	£40.

There have been no substantial additions made to The Retreat since the assessment was increased in the year I900 to £I680 gross estimated rental. At the time the Committee of The

Retreat considered the increase excessive but they did not appeal against it.

A Print of The Retreat Report for the past year is sent herewith and on page II will be found amongst the Assets the value of The Retreat premises stated as follows:-

Land and Buildings as last year	£38,982- 9-II
Belle Vue Estate	4,000- 0- 0
Bleasdales Fields	4,869-I9- 9
Cottage Hospital and Land	I,I8I- 8- 0
East Lodge and Mortuary	I,978-I6- 9
Ladies West Villa	5,9I5- 3- 7
Nurses Home	3,500- 0 -0
Boilers Machinery heating and other apparatus	I,I62-I9- 2
Green Houses.	207-I5- 3
	£6I,798-I2- 5

From the following Statement it will be seen how the above figures have been arrived at:-

MAIN BUILDINGS AND LAND.

Year			Buildings		Land
I806			£5,583- 6- 9		£I,629-I6- I
I8I7			6,02I-I5- 8		I,659- 4- 9
I8I8 to I822	Gentleman's Lodge	2,I07-I0-I0			
	Buildings	7,366-I2-II	9,474- 3- 9		
I826	Bakehouse &c site of present Superintendents house.	I,2I9-I5- 0	II,III-I0- 0		
I828	N.W.Wing.	2,558- 9- 6	I3,670- 0- 0		3,5I0-II- 9
I833	Written off £3,700		I0,000- 0- 0		
I839-40	New Buildings cost 2,88I- 0- 0		I2,000- 0- 0		
I84I			I2,400- 0- 0		
I842	New Buildings and wall.	650- 0- 0	I3,050- 0- 0		
I843			I3,400- 0- 0		6,73I- 4- 3
I848	Farm		I3,458-I7-0		
I855	S.E.Wing Cost 84I8-II-9 Written off 6877- 8- 9		I5,000- 0- 0		6,739-I7-I0
I856	S.Boundary Wall & S.W.Wing drains &c	I296- 3- 3	I6,296- 3- 3		
I859-60	S.W.Wing 9,4I7-I5- 6 Written off 6713-I8- 9 3,703-I6- 9		20,000- 0- 0	(I87I)	6,749-I0- 6
I876	Gentleman's Lodge	I2,000- 0- 0	32,000- 0- 0		
I885	Lavatories 232-I9-5		32,232-I9- 5		

£38982 " 9 " 11

In arriving at the foregoing figures it will be seen that the following sums has been

written off viz:-

In respect of land and buildings

I837.	£3,700- 0- 0
I839-40	88I- 0- 0
I855	6,877- 8- 9
I859-60	5,7I3-I8- 9
I899 ~~I889~~	2,I26-I6- 0
making a total of	£I9,299- 3- 6.

The amounts written off embrace the Value of old buildings pulled down and replaced by new Buildings.

The value of Bleasdale's Fields £4,869-I9- 9 has been arrived at by deducting from the cost price £7,650-- the purchase money of the land sold off.

There is a small deduction of £59-I9-7 (I890) from West Villa.

With regard to the Nurses Home I899, £2I26 -I6-0 has been written off the actual cost of £5626-I6-0 in arriving at the above sum of £3500 for this item.

With regard to the boilers &c set down at £II62-I9-2 the cost thereof as per The Retreat Books was as follows:-

	Additions	
I885		£I,I06- 0- 5
I887	8I- 8- 0	
I890	98-I5- 0	
I89I	6I-I6- 0	
I892	57-I7- 0	
I893	239- 3- 6	
I894	269- 7- I	
I895	53- 3- I	
I896	I3- 0- 0	
I897	I22- 0- 0	
I898	I3- 0- 0	
I899	35- 0- 0	
I900	I85- 0- 0	
I90I	35I- 0- 0	
I902	44- 0- 0	
I903	38- 0- 0	
I904	323- 0- 0	
I905	78- 0- 0	2,054-I0- 2
		£3,I60-I0- 7

of which £I,997-II-5 has been written off for depreciation.

The cost of the Greenhouses was as follows:-

I882		£339-II- 7
I889	Additions I25-0-0	
I90I	207-6-5	332- 6- 5
		£67I-I8- 0

and they have been written down to £207-I5-3.

The area of the land occupied by the Retreat is

A29-0-I which includes the Friends Burial Ground in respect of which no burial fees are charged.

4-I-35 Bleasdales Fields as now retained by the Retreat.

3-2-29 Belle Vue.

A37-0-35 23?

In the present assessment i.e. before the increase now appealed against was made, it will have been noticed that the rateable value in respect of the main Retreat buildings was assessed as follows :-

£I,400 on Buildings and £50 on Agricultural Land.

It is assumed that this £50 is in respect of Bleasdale's Fields and the fact as to these fields is that they are actually let in the ordinary way as agricultural land for a total rent of £22-7-6 per annum; consequently there is an obvious deduction to be made in respect of the assessment of Bleasdale's Fields and as the increased assessment makes no distinction between buildings and agricultural land but puts in a total amount of £I,500 it will of course have to be apportioned and in accordance with the facts.

Apart from the question as to Bleasdale's Fields just dealt with it must be pointed out that in considering the capital value of the Retreat premises there must be deducted therefrom the following items viz:- Whatever may be taken to be the estimated value of the land and house occupied by Dr Pierce and Belle Vue £4,000;

because these two items are separately assessed, viz:

The land and house occupied by Dr Pierce under No 935 at an estimated rental of £60 and a rateable value of £50; and

No 937 which is believed to be Belle Vue at an estimated rental of £I80 and a rateable value of £I50.

Thus if we take the capital value as per the Retreat Report at £6I,798-I2-5 and deduct from it:-

Bleasdale's Fields	4869- I9-9	
Estimated value of Dr Pierce's House say 20 years purchase on the estimated rental of £60 as per assessment.	I200- 0- 0	
Belle Vue,	4000- 0- 0	I0,069-I9-9

leaves us with a net capital value of £ 5I,728-I2-8

which at 3 per cent would give a rental of £I552 and a rateable value ~~of~~ deducting I/6th of £I294 or deducting (as in the the proposed amended assessment) I/4th of £II64.

I understand that when another York Asylum was before the Assessment Committee a few days ago on an Appeal against their Assessment the Committee and the Valuer advising them made a point out of what the buildings were insured for and therefore particulars are given of the amounts for which the Retreat Buildings are insured

Insurance

Main Buildings	£I2,000
Corridor and Lavatory	I50
Gentlemen's Lodge	7,000
Turkish Baths	I,000
Entrance Lodge	300
Recreation Room	250
Farm Buildings	200
Coachman's Cottage	200
Loose Boxes	250
Cart shed	I00
	£2I,450
West Villa	3,500
East Lodge	I,500
	£26,450

Now removed to feet

As the sums insured are considerably less than the cost of the buildings this argument, if it can be used, is distinctly in favour of The Retreat and the Committee will be glad to know whether it is one that can be relied on.

Belle Vue

The Committee are inclined to think that the Belle Vue property assessed at £I80 gross and £I50 net is over assessed and that it is not worth more than £I20. gross and £I00 net and they would like the Valuers Opinion on this point.

The profits for the last 3 years are as follows:-

As per the Report dated	I903	(Sent herewith)	£II- 6- 2
Ditto	I904	Ditto	5I-I6- 8
Ditto	I905	Ditto	566-I5-II

It should be noted that in each of these years the Revenue account is not charged with rent of any sort and if therefore a moderate rent such as the Retreat are quite prepared to pay upon was debited on the accounts it would convert the apparent profit into a substantial loss.

It will be seen that in arriving at the Profit in I904 the sum of £300 was deducted for five staircases; and £90 for the same account was deducted from the Profit in I905.

Assuming the rental or gross rateable value to have been ascertained the question arises as to the deductions to arrive at the rateable value and with regard to this it must be pointed out that the actual average repairs for the last 3 years are as follows:-

Repairs 1600

I902-3	Materials	I,I5I-0-0	I,579-0-0
	Wages	428-0-0	
I903-4	Materials	I,I38-0-0	I584-0-0
	Wages	446-0-0	
I904-5	Materials	I,404-0-0	
	Wages	449-0-0	
		I,843-0-0	
In the last named year there is Special expenditure of £I85 which probably should be deducted leaving the amount for the year.		I85-0-0	
			I,658-0-0
			I/3 4,82I-0-0
			£I,607-0-0 Average of per year.

5.

The first buildings were erected upwards of I00 years ago and the cost of up keep is very much greater than in a modern Asylum and a very much larger deduction than ordinary ought to be made on this account from the rent in arriving at the rateable value.

The number of Patients which can be accommodated in the Retreat may be taken to be I47. If the capital value of the land and buildings as hereinbefore set out is taken at £5I,729 it gives the capital cost per patient as £352.

147

On referring to the 59th Annual Report of the Lunancy Commissioners (I905) it is found that

NORTH RIDING ASYLUM.

This Asylum has an area of A 204-3-6 and was opened in 1847

Cost,	Land	£34,I08.
	Buildings	I25,806
		£I59,9I4.

and has accommodation for 772patients, which gives a capital cost per patient of £207.

MENSTON.

which has an Area of A327-I-27 and was opened in I888

Cost	Land	£22,254
	Buildings	384,4I5
		£406,669.

and has accommodation for I594 patients which gives a capital cost per patient of £255.

SCALEBOR PARK

which has an area of AI45-0-I5 and was opened in I902

cost	Land	£I3,249.
	Buildings	89,037
		£I02,286

and has accommodation for 246 patients which gives a capital cost per patient of £4I5.

It is submitted that the assessment made in I900 was and is excessive and that there is no justification whatever for the proposed increase and that the assessment ought instead of being increased to be reduced.

Their is increased Competition.

Bootham Park are about to get rid of the City Pauper Lunatics and then will have more room for Patients of the Retreat Class.

The New City Asylum (rapidly approaching completion) provides increased accommodation and will at all events for some years be in a position to take paying patients who might otherwise go to the Retreat.

It is understood that Mr Eve the Valuer now advising the York Union Assessment Committee was the valuer in the case of the rating of University Buildings and will not be disposed to go into the question of substituted building value.

If the question of building value was to be gone into it might be stated that the A3-0-3 sold in I902 to the Convent would be a fair criterion of the value of the Retreat Estate for building purposes. A3-0-3 were then sold for £2,889 and at this rate A35 say, of The Retreat would sell for £33,700 which at 3% would produce £I,0II per annum.

This is of course putting nothing down for the buildings on the premises which would

presumably have to all come down if the land was to be laid out as a building estate.

Other Asylums in the neighbourhood are:-

BOOTHAM PARK.

which was assessed at a gross rental of £I,440 and rateable value of £I,200 and is proposed to be increased to a gross rental of £2,250 and rateable value of £I,600.

And THE NORTH RIDING ASYLUM.

which was assessed:-

In Rawcliffe, at a gross rental of £904 and rateable value of £753.

and is proposed to be increased to	..	£2,I00	..	..	£I,500
In Clifton	..	£2,336	..	..	£I,947
and is proposed to be increased to	..	£3,600	..	..	£2,600

The Retreat property is situate in the City of York but immediately adjoins the County Parish of Heslington which has an area of A2,280.

Heslington appears in the Rate Book as follows:-

		Rateable value.
Gross Rental £4,848.	Buildings £I,553--- Land £2,68I---	£4,234.

Heslington Hall, the principal residence in Heslington, is part put down as follows:-

		Rateable value.
Gross rental £348.	Buildings £250. Land £63-----	£3I3.

It will be seen that the whole of the Buildings in the Township of Heslington, exclusive of the Hall, are only valued at £I205.

Some valuable notes by the Treasurer of the Retreat are appended.

The Appeal is fixed tobe heard by the York Union Assessment Committee on Wednesday next the IIth October inst.

Any further information or particulars will be supplied if desired and asked for.

3 Sept 1905.

Copy Carbon.

INSTRUCTIONS to Messrs Edward Ryde and Sons to advise the Treasurer and Committee of The Retreat York in reference to their Appeal against the Assessment by the York Union Assessment Committee.

John R. Wood,
York.

re The Retreat.

I Actual capital expenditure on buildings no guide to present value owing to the number of different occasions on which the buildings have been erected.

II The buildings have been erected piecemeal the effect of which is that co-ordination and design are faulty, repairs expensive and supervision, heating and lighting, much more difficult. & expensive

III The value of the land for other purposes is no guide to its value as the site of an Asylum. Anyone purchasing land for an asylum now would go farther out of York and buy land at £100 or £150 per acre.

IV A good asylum, answering modern requirements, and much more economical to administer, could be obtained, including land, Doctors' house, and all the items now existing at the Retreat, for £250 per inmate: this would amount to £36,750 (for 147 inmates) and on this the Rateable Value should be calculated at 3% = £1102. For the Gross Estimated Rental the repairs and insurance should be added. Taking this at 2% (£735) this would give a

Gross Estim: Rental of £1837
Rateable Value of £1102

V

VI

VII

V It should be mentioned that the actual cost of repairs is well over the £735 mentioned above. (Repairs & alterations 1600 average

VI It should also be mentioned that the buildings are insured for £26,450.

VII (As to the land, 29 acres at £100 an acre ~~could~~ ~~be~~ were purchased, leaving ~~(£36750 - 2900 = 33850)~~ £33850 to cover the cost of buildings. on basis of £250 per patient for 147 patients

ASSESSMENTS IN YORK UNION.

PROPOSED CHANGE OF SYSTEM.

The Assessment Committee of the York Joint Union have decided upon a new scale of reductions on the assessments for rateable purposes. The matter has been discussed with the overseers for the city, who, we learn, are opposed to the scheme on the ground that it will involve a heavy increase in the rate. The Assessment Committee, however, adhere to the scale, which will be recommended to the next meeting of the Joint Board of Guardians for adoption.

The present scale of deductions for rateable purposes is as follows:—Under £10 annual value, 25 per cent. reduction; above £10 and under £40, 15 per cent.; above £40, 10 per cent. The Committee now propose that the scale shall be:—Under £10, 25 per cent.; over £10 and under £40, 20 per cent.; above £40, 16 2-3 per cent. It is proposed that mills, factories, and business premises shall be dealt with on their merits as regards reductions, instead of being granted a 20 per cent. reduction as heretofore. The scale of reduction in Hull and Leeds is stated to be 33 1-3 per cent. reduction for mills, etc., giving manufacturers in those cities a great advantage over those in York. The general effect of the new scale, if adopted, will be a uniform basis of rating for house property throughout the Union, but the reduction of the rateable value will mean an apparent increase in the rates of probably eightpence or ninepence in the pound. At the same time, the basis will be more equitable than formerly, and the net result to the ratepayers will probably be about the same.

The Assessment Committee propose this alteration as a first step in an endeavour to keep the city rates as low as possible. It is feared, however, that with the many additional enterprises on which the city has lately embarked, the new rates will be about nine shillings in the pound, compared with 8s. 2d. for the last year.

A large amount of industrial property is at present quite idle in the city, owing largely to the heavy rates, and we understand that Messrs. Rowntree (Limited) intend to transfer and concentrate the work carried on at their two big mills in the North Street district to their main works on Haxby and Wigginton roads, so soon as the premises can be extended to accommodate them, thus removing a valuable rateable asset from the city to outside the boundary.

and newspaper paragraphs, at any rate the pu
has come to learn how to express its opinion i
quiet and orderly manner. A spirit of rowdin
manifested itself in some places prior to the po
but the actual taking of the votes has been acco
panied at the last few general elections by scarc
any of the riotous eruptions which used to
commonly experienced on polling days. When
was proposed to abolish the "hustings
a member who liked the old ways predicted t
the nomination would become so like a fune
that they might as well have the parish church b
tolled. Not only has this prediction been fulfille
the same might almost be said of the polling
any one accustomed to the scenes of other da
The ballot is not the sole cause of this change-
late as 1880 there were riots in many places dur
the elections, and much damage to property,
Riot Act being "read" at Rotherham, Leamingt
Dorchester, and other places. It is pleasant
think that the reason is rather the restrain
influence of education, and the growth of a m
reasonable and responsible spirit among the peo
concurrently with a decline in the habit of reck
and excessive drinking,

Whatever the cause, it is clear that there is
longer the necessity, which existed until q
recent times, for drafting large bodies of police
areas where polling is taking place. We supp
the Chief Constables of counties may, in s
cases, have found it desirable to strengthen t
forces in certain places on election days, but th
do not seem to have been any extensive arran
ments of this kind, and they are becoming less
less requisite, while we have heard of no case
which a borough force has been augmen
Another ground for spreading the election ove
considerable period was the difficulty of find
competent persons to act as returning offic
and polling clerks. This difficulty
has been removed, for the extension
local government has given experience

28th. September 05.

Dear Thomson,

RETREAT ASSESSMENT.

I was glad to receive your letter of the 23rd. inst. and should have acknowledged it earlier, except that I have been very busy this week with the meeting of the Iron & Steel Institute.

In the first place let me say that I think you could do no better than have down an expert valuer, familiar the best with the other three asylums, and I feel sure the committee will confirm you in this action.

With the figures you are now able to give me as to the net amount of assessment we are now paying upon, I have made the following comparison:-

PRESENT NET ASSESSMENT.	T'S VALUATION.	C.Y'S VALUATION.
On premises } £1400. In general }	£1168.	£1154.
Doctor's house £50, and	£ 48.	£ 50.
Dairy rent £100.	£ 96.	£ 96.
£1600.	£1312.	£1300.

The inference I wish to draw from these three sets of figures is as follows:-

Your estimate & mine, though arrived at differently, for practical purposes may be considered £1300. for everything, and we are now paying on £1600., and are asked to pay on an additior

(CONTINUED.)

28th.September 05.

Dear Thompson.

RETREAT ASSESSMENT.

I was glad to receive your letter of the 23rd. inst. and should have acknowledged it earlier, except that I have been very busy this week with the meeting of the Iron & Steel Institute.

In the first place let me say that I think you have done the right thing in having down an expert valuer, share the cost with the other three savings, and I feel sure the committee will confirm you in this action.

With the figures you are now able to give me as to the net amount of assessment we are now paying upon, I have made the following comparison:-

PRESENT NET ASSESSMENT.	R.T.'S VALUATION.	C.Y.'S VALUATION.
On premises } £1400. in general }	£1168.	£1154.
Doctor's house £50., and	£ 48.	£ 50.
Belle Vue £150.	£ 96.	£ 96.
£1600.	£1312	£1300

The inference I wish to draw from these three sets of figures is as follows :-

Your estimate & mine, though arrived at differently, for practical purposes may be considered £1300. for everything, and we are now paying on £1600., and are asked to pay on an additior

(CONTINUED.)

-al £200.,making £1700,or a difference between the proposed new assessment & our estimate of £400.,which represents roughly £160.in rates per annum.Now it is hopeless I am afraid to expect such a reduction as this,even if an expert valuer works out at about our joint figure of £1500.,but what I have to suggest as an alternative is,how would it be,as a special meeting of the committee is to be held tomorrow,a minute shall be adopted authorizing you to act on their behalf before the assessment committee,embodying that the committee's view is that even the present assessment is very much in excess of what it ought to be,so that under these circumstances you are authorized to agree to the assessment being made at £1500, and no more.Would this strengthen your hands do you think?Mind,I am not advocating an appeal,which I think would be not worth the risk if you are unable to secure a reduction of £100.instead of an increase of this amount,unless our views are altered by the valuer's report.The way it occurs to me now to work this reduction of £100. would be to try & get £50.off Belle Vue,which being a separate item and practically a private house,I venture to think we have a better chance of proving the rental value,and then I should ask that the doctor's house forming a portion of the Retreat shall be knocked off the valuation of the general premises,Putting this item also at £50.,it represents the £100 I suggest we should go for,although I am by no means certain we shall get it.It may have the effect, however,of enabling us to maintain the present assessment.

My reason for getting the committee's authority for you to close at the £1500.is,that it seems to me as a fairly reasonable case on the lines I propose,and if we are frightened of an appeal,is it not possible the York assessment committee,after their previous experiences,may not think it worth while to fight for the

(CONTINUED.)

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My reason for getting the committee's authority for you to close at the £1500.is,that it seems to me as a fairly reasonable case on the lines I propose,and if we are frightened of an appeal,is it not possible the York assessment committee,after their previous experiences,may not think it worth while to fight for the

(CONTINUED.)

28th September 1906. Richard Thompson Esq:

2.

sake of a reduction of £100., especially if we can show by the expert's evidence that even this is above the net rateable value. I understand also that the butcher who supplies the Retreat with meat is now a member of the assessment Committee before whom you will have to appear. Now, without wishing to suggest that he will not do his duty as a guardian, yet it is not beyond the bounds of possibility that if we go for a reasonable reduction like £100., his knowledge of the charitable work of the institution may influence him in our favour, and we cannot tell but what he may have the support of one of his colleagues.

I enclose a copy of draft minute for your consideration, and as I intend to come over to the Committee tomorrow afternoon, and as I am in York at 5 o'clock I will call for you at Skeldergate Bridge, which will give an opportunity for our discussing the situation.

I remain,

Yours very truly,

Charles Thompson

Richard Thompson Esq.,

York.

28th.September 1905.

Richard Thomson Esq:

3.

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dergate Bridge,which will give an opportunity for our discussing
the situation.

I remain,

Yours very truly,

Richard Thomson Esq:,

York.

Suggested minute No.

The Committee have had under review the present assessment figures of the Retreat Property amounting to £600 per annum, and are unitedly of the judgment that this amount ~~[illegible]~~ represents a gross annual rental largely in excess of the rent obtainable from even a willing bidder under or to rent the premises for a similar purpose.

We therefore support our Hon Treasurer R. Thompson to present an appeal ~~[illegible]~~ to the assessment Committee of the York union for a reduction of the same with power to act on our behalf - providing in no case is he a given to more than £500 per annum rental value for the whole including Belle Vue.

1879	Belle Vue		4000.0.0
	Bleasdale's Fields		
		7886.9.4	
1895	Land Sold Conversation	126.17.6	
		7759.9.10	
1902	Land Sold 2880		
	Expenses 9.10.1	2889.10.1	
		4869.19.9	4869.19.9
1880.	Cottage Hospital		1181.8.0
1881	East Lodge Mahering		1978.16.9
1890	West Villa	5975.2.2	
	deduction	59.19.7	5915.3.7
		5915.2.7	
1899.	Nurses' Home	5689.12.7	
		62.16.7	
		5626.16.0	
	Deduction	2126.16.0	3500.0.0
		3500.0.0	

Main Buildings			Buildings	Land
1806			5583 · 6 · 9	1629 · 16 · 1
1808			5662 · 14 · 3	
1810			5730 · 8 · 11	1632 · 10 · 0
1817			6021 · 15 · 8	1659 · 4 · 9
1818	Lodge	6774 · 6 · 9 ~~1959 · 10 · 10~~	8131 · 17 · 7	
1819	Lodge	6307 · 12 · 9 ~~2077 · 18 · 10~~	8385 · 11 · 7	
1822	Lodge	7366 · 12 · 11 Building 2107 · 10 · 10 Lodge	9474 · 3 · 9	1862 · 11 · 9
1824			9882 · 13 · 0	
1826	Bakehouse Brewhouse	1219 · 15 · 0	11111 · 10 · 0	3570 · 11 · 9
1828	New buildings	2558 · 9 · 6	13670 · 0 · 0	
1830	Gentlemen off		13700 · 0 · 0	
1833	Workmen off	3700	10000 · 0 · 0	
1839	(Rebuilding Cost 2881.)		12000 · 0 · 0	
1840			12000 · 0 · 0	Lower Kiln 6231 · 4 · 3
1841			12400	(plain) 6731 · 4 · 3
1842	New buildings & wall	650	13050	
1843			13400	
1848	from		13458 · 17 · 0	
1856	SE wing	13458 · 17 · 0 8418 · 11 · 9 ~~21877 · 8 · 9~~		6739 · 17 · 10
	Workmen off	6877 · 8 · 9	15000	
1856	South boundary wall + drains + SW wing	1296 · 3 · 3	16296 · 3 · 3	
1859	S.W. wing	5383 · 17 · 4	21680 · 0 · 7	
1860	do.	4033 · 18 · 2 21680 · 0 · 7 ~~25713 · 18 · 9~~ Reduction ~~5713 · 18 · 9~~	20000 · 0 · 0	(1871) 6749 · 10 · 6
1876	Gentlemen's Lodge	12000	32000 · 0 · 0	
1885	Lavatories	232 · 19 · 5	32232 · 19 · 5 6749 · 10 · 6 38982 · 9 · 11	

1899. Belle Vue		4000 . 0 . 0
Bleasdales fields		
~~1895-1900~~ 1895.	7886 . 7 . 4	
Less land sold Corporation	126 . 17 . 6	
	7759 . 9 . 10	
1902 — land sold		
expenses 2880 . 9 . 10	2889 . 10 . 1	
	4869 . 19 . 9	4869 . 19 . 9
1880. Cottage Hospital + Land.		1181 . 8 . 0 .
1881. East Lodge + Mortuary.		1978 . 16 . 9
1890. West Villa.	5975 . 3 . 2	
Less deduction.	59 . 19 . 7	5915 . 3 . 7 .
	5915 . 3 . 7	
1899 Nurses Home	5689 . 12 . 7	
	62 . 16 . 7	
	5626 . 16 . 0	
Less written off H.P. + L.	2126 . 16 . 0	
	3500 . 0 . 0	3500 . 0 . 0

Assessment Appeal – Dec 13 1905.

Particulars of the present assessment.

Number in Valuation List.	Gross Estimated Rental.	Rateable Value of		
		Agricultural Land	Buildings &c.	
Part of 933. 934 935 936	£1740	£50	1450.	Signed J. Sturdy.
937.	180		150.	Signed by R. Thompson

The Retreat.

Acreage

Retreat. 29 acres

Belle Vue 3¾ acres

Bleasdales Fields 4½.

Present Valuation
Commenced April 1900.

TELEGRAPHIC ADDRESS:
CORONER, YORK.
TELEPHONE No 22x.

12, PAVEMENT, YORK.

21st November 1905.

Dear Sir,

I have prepared the Notices of Appeal by the Committee of the Retreat against the assessment of Belle Vue and by the tenant against the assessment of Bleasdale's Fields and I enclose both ~~Notices~~ sets of Notices in duplicate and shall be obliged by your having them signed by Mr. Thompson and the tenant and then returning them to me.

The Clerk to the Guardians will see some of the Assessment Committee on Thursday as to viewing Belle Vue and he will then communicate with me.

Yours faithfully
Wm R. Wild

W. E. Waller, Esq.,
Secy.
The Retreat,
York.

30th Septr. 1905.

TAT

J. R. Wood, Esq;
Solicitor,
York.

Dear Sir,

RETREAT VALUATION.

I have now received the following further particulars.

FIRE INSURANCE items are as under:-

Main Buildings.	12,000
Corridor and Lavatory.	150
Gentlemen's Lodge.	7,000
Turkish Baths.	1,000
Entrance Lodge.	300
Recreation Room.	250
Farm Buildings.	200
Coachman's Cottage.	200
Loose Boxes.	250
Cart Shed.	100
	21,450
West Viaal.	3,500
East Lodge.	1,500
	£26,450

ACREAGE. The Burial Ground is included in the 29a.0r.1p, and the part of Bleasdale's fields sold off is not included in the 4a.1r.35p. The rent of Bleasdale's fields is only £22.7.6 per annum. If therefore, as I believe to be the case, the £50 assessment for land is the Bleasdale's field land it is greatly in excess. The exact acreage of Belle Vue is 3a.2r.27p. This was returned to you approximately by Mr Waller as 3¾a. This property is assessed separately at £180 gross, £150 net. We do not think

that it is worth at all more than £120 gross, £100 net, and as it is practically a quite separate villa it ought to be easy to estimate its value in rent.

Yours truly,

FROM
~~XXXXXXX~~ W.E.Waller
SECRETARY,
THE RETREAT, YORK.

COPY OF THE 17th *MINUTE OF THE RETREAT COMMITTEE,*

Held Oct. 17th, 1905~~XX~~

The Treasurer reports that with the legal assistance of the Retreat Solicitor, J.R.Wood, and after consultation with Mr. Ryde of London, an expert valuer and surveyor, he appealed to the Assessment Committee of the York Union on the 11th inst.

The result of the appeal was that the proposed advance in the assessment of £100 net was not sustained, and that the old figure of £1740 gross, and £1450 net for the main block of buildings and land including Dr. Pierce's house was confirmed. The Belle Vue premises and its entrance lodge assessment of £180 gross, £150 net was left as before

It was represented to the Assessment Committee that the Bleasedales fields, assessed at £50 net, produce an actual gross rent of £22.7.6 per annum. On this point the Retreat Committee were recommended to appeal to the meeting of the Assessment Committee on Dec. 13 if they desire to do so.

The letter of reply from the Assessment Committee is appended and the Treasurer is authorised to appeal on Dec. 13 for a reduction on the Bleasedale fields to the actual rent, and on Belle Vue to £120 gross and £100 net.

Letter

York Union
Union Offices, Museum St.
York
13 October, 1905

Dear Sir,

I am instructed by the Assessment Committee to inform you that at their meeting on the 11th inst., they reduced the Valuer's assessment of the Retreat property to the following amounts which are the same as the old assessment;

The Retreat
Gross £1740, rateable value £1450, Agricultural land £50
Belle Vue Terrace premises
Gross £180, rateable value £150

With regard to the land the Committee considered it was the duty of the tenant to appeal. If desired he aan do so at a meeting of the Assessment Committee to be held on the 13 Dec. next.

I am, Dear Sir,
Yours faithfully
Geo. Sykes
Clerk to the Assessment Committee

J.R.Wood Esq.
Solicitor, Pavement, York

xxxxxxx W.H.Waller

17th

Oct. 17th, 1905xx

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It was represented to the Assessment Committee that the Blossedales fields, assessed at £50 net, produce an actual gross rent of £22.7.6 per annum. On this point the Retreat Committee were recommended to appeal to the meeting of the Assessment Committee on Dec. 13 if they desire to do so.

The letter of reply from the Assessment Committee is appended and the Treasurer is authorised to appeal on Dec. 13 for a reduction on the Blossedale fields to the actual rent, and on Belle Vue to £120 gross and £100 net.

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Gross £1740, rateable value £1450, Agricultural land £50
Belle Vue Terrace premises
Gross £180, rateable value £150

With regard to the land the Committee considered it was the duty of the tenant to appeal. If desired he can do so at a meeting of the Assessment Committee to be held on the 13 Dec. next.

I am, Dear Sir,
Yours faithfully
Geo. Sykes
Clerk to the Assessment Committee

J.R.Wood Esq.
Solicitor, Pavement, York

Copy this minute in Sec. Book, after Sec. minute of 17 Oct. '05

Copy.

York Union,

Union Offices,
Museum Street,
York

13th September 1905.

Dear Sir,

I am instructed by the Assessment Committee to inform you that at their Meeting on the 11th inst, they reduced the Valuer's Assessment of The Retreat property to the following amounts, which are the same as the old assessment:-

The Retreat:-

Gross £1740-0-0, Rateable Value £1450-0-0. Agricultural Land £50.

Belle Vue Terrace Premises:-

Gross £180-0-0 Rateable Value £150-0-0.

With regard to the Land, the Committee considered it was the duty of the Tenant to appeal. If desired, he can do so at a Meeting of the Assessment Committee to be held on the 13th December next.

I am, Dear Sir,
Yours faithfully,
"Geo Sykes"
Clerk to the Assessment Committee.

J.R.Wood Esq,
Solicitor
Pavement York.

	Assessment by Poor Law Guardians	Gross		Dec 05 Net	For Land Tax	Home Duty	Property Tax
933	Dr P's house						
934	Retreat Rumbp & land behind	1740	less 1/6	1450			
935	fixed Oct 11 '05						
936							
?	Bleasedale Fields, fixed Dec 13 05	22	less 1/6	19 16.0			
937	Belle Vue fixed Dec 13 05	120	less 1/6	100			

No.	NAME OF OCCUPIER.	NAME OF OWNER.	Description of Property.	Name or situation of Property.	Estimated Extent. A.	R.	P.	Gross Estimated Rental. £	s.	d.	Rateable Value of Agricultural Land. £	s.	d.	Rateable Value of Buildings and other Hereditaments not being Agricultural Land. £	s.	d.
				Parish of York												
933	Price Bedford Esq	Lord of the Retreat	Land & House	The Retreat Heslington Road				60						50	-	-
934	Lord of Retreat	"	"	"												
935	Lord of do	"	Buildings	"	~~34~~ 33	~~3~~ 2	~~28~~ 28	1680			50	-	-	1400	-	- ×
936	do	"	House & Buildings	"												
937	do	"	Ladies Lodge & Entrance Lodge	"	~~4~~ 3	- 2	~~33~~ 28	180	Entered below this Belle Vue for Rate.					150	-	-

× We are paying on 1400 ~~in addition to~~
in addition to 50 presumably Pleasedale Field
50 Dr Pierce's house
150 Belle Vue
Total 1650

THE RETREAT,
YORK.

Sept 05

V. Insurance.

Main Building	12000.
Corridor & Laundry	150
Gentlemen's Lodge	7000
Turkish Baths	1000
West Villa	3500
Entrance Lodge	300
Recreation Room	250.
Farm Buildings	200
Coachman's Cottage	200
Loose Boxes	250
Cart Shed	100
East Lodge	1500.
	26.450

WV
E I

VI. The Burial ground is included in the 29 a. 0 r. 1 p. given in par II. The part of Blensdale's Fields sold is not included –
Mr Wedmore & W. E. W. went over the various plans & both the result given in par II

VII. Rent of Blensdale's Fields
22. 7. 6 per annum.
Area 4 ac. 1. 35

	ac		
Retreat Ground	29.	0.	1
Belle Vue	~~1. 33/4~~ 3	2	27

THE ASYLUM,
BOOTHAM,
YORK.

27th February 1904

Dear Sir
In reply to your letter of the 26th I think it might be worth your while to appeal against the payment of House duty on the ground that yours is a charitable institution & therefore exempt.

Faithfully yours
L K Hitchcock

Wm Walker Esq

NATIONAL TELEPHONE No. 56.

ALL LETTERS RESPECTING
PATIENTS AND HOSPITAL BUSINESS
TO BE ADDRESSED
"THE MEDICAL SUPERINTENDENT."

Saint Andrew's,
Billing Road,
Northampton.

February 27th 1904.

Dear Sir,

In reply to your letter I beg to inform you that we are charged the higher rate for House Duty.

Yours faithfully,

Medical Superintendent.-

Dr Pierce,

INLAND REVENUE,
SURVEYOR OF TAXES.

In reply please quote this No.
W 1861

MINSTER YARD,
YORK,

25 July 1904

Dear Sir

I am in receipt of your further letter of 22nd inst.

I regret I have no details as to how the gross amounts on which the assessment on the Retreat is made are arrived at. The copy Poor Rate simply shows the items as I quoted them in my last letter.

As regards the net charges these are quite correct. You overlook the fact that the whole, both land and buildings (gross £1920) is liable to Schedule A

The agricultural land and Buildings is liable to a further charge on ⅓ of the annual Value viz £60 under Sch. B.

The difference £1920 - £180 is liable to House Duty at the 9d rate.

An institution such as yours comes within neither of the classes you mention and must be charged at the higher Rate.

I shall be much obliged if you will remit to Mr. Hawkin in time for him to pay the duty over before 29th inst.

Yours truly
W Jones

W.S. Walley Esq.
Secretary
The Retreat

JARVIS BARBER & SONS,
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.

TELEPHONE No 3557.
TELEGRAPH ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street
Sheffield, 25th Febry 1904.

Dear Mr Waller.

In reply to yours of this morning, I certainly think that you ought to be treated as a lodging house or inn for the purpose of Inhabited House Duty, and therefore that you should pay at the rate of 6d in the £.-

I am afraid, however, that I cannot give you any case within my own experience where this course is adopted, but perhaps you could write to some other Asylum, say that at Northampton, to ascertain the practice in other neighbourhoods.

Yours truly

Duncan Barber

W.E.Waller Esq:
Friends Retreat,
York.

that such an Institution as ours is liable to Inhabited H. Duty on the whole amount, £1740- perhaps you have already ascertained this? If not, it might be worth while to add a postscript somewhat thus:-

Please also say whether such an Institution as ours is liable to Inhabited House Duty at 9d on the whole amount, £1740, as a Private House instead of at 6d as a Lodging House or Inn.

The enclosed is typewritten so that you can press it before signing and sending, or you could, of course, re-copy it in your own way if you so prefer.

Yours truly,

Rich Thompson

It may also be well to ask Mr Barber as to House Duty, if not already done

~~THE RETREAT,~~

YORK.

24th Febry. 1904.

Mr W. E. Waller,

The Retreat.

Dear Mr Waller, A & B. Schedules Assessment.

I have drafted the enclosed letter of enquiry to the Surveyor of Taxes after having examined the papers carefully. It would seem to me that we shall have to pay the A. Schedule at £1740., and the B. Schedule, which is one-third, at £180; but, so far as I can make out, the item £60, B. Schedule, charged separately in the notice sent by Mr Hawkin, is the one-third of £180., although the £180. has been included in the £1920 by adding it to the £1740., But whether this is so or not I am not quite sure, as the £180, may possibly be some special item of the Retreat properties? Belle Vue, though Belle Vue is down in the Poor Rate Agreement at £150, not £180.

Inhabited House Duty,- I wonder whether it is quite certain

Copy

THE RETREAT,
YORK.

24 Feb 1904

W. Jones Esq
Surveyor of Taxes

Dear Sir,

I have delayed for years of 7th inst re the Retreat assessment, and I note contents, which makes the matter somewhat clearer, but shall be much obliged if you will be good enough to shew the amounts of the assessment in detail for the various parts of the Retreat properties so that I may make them agree with the figures of the Poor Rate assessment which was agreed to on 7th Feb 1903 — ?

That was a considerable increase on the previous assessment, & we contd considered the figures quite the outside values. I have no record of any later assessment.

On the information you give I make the correct amount due from us as under:—

A. Sch. Buildings £1740 (£60 + £680) minus one sixth for repairs = £290 which leaves a net of £1450.

B. Sch., land, £180 minus 1/6th = 22.10.0 = net £157.10.0, at one third of the amount, say £52.10.0.

But the form sent by the collector, Mr Edwin Hankin, is as under:—

A Sch. £1607 @ 1/11 = 73.13.7
B. Sch. £60 @ 1/11 = 2.15.0

The B. Sch. £60 I presume is one third of the £180 land, but this £180 appears also to have been included in the £1607.10.0 (£1740 £180 = £1920 less 290 & 22.10.0 = 312.10.0 net 1607.10.0) & is also, as above charged separately —

I regret having to give you so much trouble, & wait your reply.

Yours truly
Wm E Waller Secy

Please also say whether such an Institution as mine is liable to Inhabited House Duty at 1/9 on the whole amount £1740 as a private house instead of at 1/6 as a lodging house or inn —

JARVIS BARBER & SONS,
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.
TELEPHONE Nº 3557.
TELEGRAPH ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street
Sheffield

18th Febry 1904.

Dear Mr Waller,

I am duly in receipt of your letter of yesterday.

With reference to the Assessment for Income Tax under Schedule "A" and House Duty, the figures appear to me to require some explanation from the Surveyor,

The annual value assessed for House Duty, viz:- £1740 should, I believe, be the gross estimated rental if your Buildings and Grounds were let.-

For the Schedule "A" Assessment the amount should be the gross annual value £1740, less 1/6th, the Statutory deduction for repairs etc £290, leaving the amount on which you should pay tax £1450 under Schedule "A", as against £1607.10.0 on the notice. I therefore think it would be well to make some enquiry before passing this for payment.

With regard to the letter from the Perth Asylum Dr Pierce might reply that the Retreat is ~~estimated~~ assessed for tax under Schedule "D" on any surplus of income over expenditure, excluding charitable income, and, further, that in arriving at such surplus, the Surveyor allows us to charge all expenditure in alterations and repairs to the Building, together with renewals to the furnishings, but excludes depreciation, the amount repaid

JARVIS BARBER & SONS,
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JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.
TELEPHONE Nº 3557.
TELEGRAPH ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 18th Febry 1904.

on the debt, and the interest on the balance of debt unpaid.-

It is probable that if the Perth Asylum has no charitable income, it will not be treated so leniently by the Surveyor in the matter of Building alterations.

I return the papers you enclosed herewith.

Yours faithfully

Duncan Barber

W.E.Waller Esq:
Friends Retreat.
YORK.

10. Melbourne St

North Adams 19/04

Dear Sir Income Tax + House Duty

In reply to your letter of to-day in reference to above, the charge for house duty necessarily follows any increased assessment for income tax charge, and is charged on the gross-assessmt, Income tax is allowed one sixth for repairs, This explains ~~the~~ the difference in the two amounts I am Sir

Yours respectfully
Edwin Stanton

W. Walker Esq.
The Retreat

Poor Rate

1600 Buildings &
50 Land

1920 - 1/6 = 1600
~~50~~ - 1/8 = 50
1650

1740 - 1/6 = 290 = 1450
180 - 1/8 22 10/ = 157 - 10 [illegible]

1/3 of 157 10 0 = 52 10 0

INLAND REVENUE,
SURVEYOR OF TAXES.

In reply please quote this No.

MINSTER YARD,
YORK,

19. 2. 1904

Dear Sir

In reply to yours of 19th inst. the assessments upon "The Retreat" are made up as follows

	Gross Poor Rate	
Land Houses & Bldgs. & Hedges 4 ac.	£60	Total which is also the gross annual Ex assessment = £1920
Buildings 18 Ex ac	1680	
Houses & Bldgs. & Hedges 4 ac.	180	

Of this the land is taken to be worth £180 and Buildings for House Duty purposes £1740. The deductions for "repairs" under the Finance Act of 1894 are

1/8th from land = $\frac{180}{8}$ = £22 10/-
1/6 - buildings = $\frac{1740}{6}$ = 290
Total £312 10/-

The net assessment is therefore £1607 10/- Sch A.

I trust I have made the matter clear to you.

Yours faithfully
W. Jones

B/1

W. G. Waller Esq
The Retreat
York

Poor	deduction for A
1600	– 1/6
50	– 1/8

24th Febry. 1904

Mr W. E. Waller,

The Retreat.

Dear Mr Waller, A & B. Schedules Assessment

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Inhabited House Duty,- I wonder whether it is quite certain

that such an Institution as ours is liable to Inhabited H. Duty on the whole amount, £1740- perhaps you have already ascertained this? If not, it might be worth while to add a postscript somewhat thus:-

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Yours truly,

24th Febry. 1904.

W. Jones, Esq;
Surveyor of Taxes.

Dear Sir,

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A. Schedule, Buildings, £1740 (£60 and £1680) minus one sixth for repairs £290, which leaves a net of £1450.

B. Schedule, Land, £180 minus ⅛th £22.10.0 = net £157.10, at one third of the amount, say £52.10.0

But the form sent by the collector, Mr Edwin Hawkin, is as under:-

A. Schedule £1607 @ 11d = £73.13.7
B. Schedule £60. @ 11d = £ 2.15.0

The B. Schedule £60 I presume is one third of the £180 land, but this £180 appears also to have been included in the £1607.10.0 (£1740 and £170 = £1920 less £290 and £22.10 = £312.10.0, net £1607.10.0) and is also, as above, charged separately.

I regret having to give you so much trouble, and wait your reply.

Yours truly,

No. 63A. YEAR 1903-4. M & S I 2573 28095—10m 8/903 [210]

Notice of Assessment for Income Tax—Sch. (A) & (B), and for Inhabited House Duties.

Payable on or before the 1st day of January, 1904.

Parish of YORK, WALMGATE WD.

TO The Governors of the Retreat or the Occupier of Heslington Road

TAKE NOTICE, That an Assessment has been duly made on you by the Commissioners for putting into execution the Income Tax and Inhabited House Duties Acts for the Year ending the 5th of April, 1904, as follows:—

INCOME TAX, Schedules A and B at 11d. in the £.

	Number of Assessment	Name of the Owner of the Property in respect of which the Assessment is made.	Description of Property.	Rent or Annual Value Assessed.		Deductions allowed. Repairs.		Land Tax, Drainage Rate, &c.		Abatement. (See note).		Net Amount on which duty will be charged.	
				£	s.	£	s.	£	s.	£	s.	£	s.
Under Schedule A on Lands, Tenements, &c., *in respect of the Property thereof.*	1861-3	themselves.	Land & Houses Buildings Houses & Bdgs Ladies Lodge & Entrance Lodge	1920		312	10					1607	10
Under Schedule B on Lands, Tenements, &c., *in respect of the Occupation thereof,* on one-third of the full Annual Value, including Tithe Rent Charge (if any).													

Rate in the Pound on Rent or Annual Value.	Shops, &c.	Houses.
£20 & not exceeding £40	2d.	3d.
£41 „ „ £60	4d.	6d.
£61 and upwards.....	6d.	9d.

INHABITED HOUSE DUTIES.

Rent or Annual Value Assessed . . £

Shops, Inns, Farmhouses, &c. @ 2d.	@ 4d.	@ 6d.	Private Houses. @ 3d.	@ 6d.	@ 9d.

Dated this 13TH day of NOVEMBER, 1903. EDWIN HAWKIN. *Assessor.*

If you intend to appeal against this Assessment, you must give **Notice in Writing** of your intention, and state the grounds of your Appeal, within **Ten days** of the date hereof, to the **Surveyor of Taxes**, at his Office, situate at

MINSTER YARD, YORK,

and appear personally, or by duly authorized Agent, before the Commissioners, at the time and place fixed for hearing Appeals [of which due notice will be given], when this Notice should be produced to the Commissioners.

NOTE

A personal appeal to the Commissioners may prove unnecessary if you at once produce to the Surveyor of Taxes:—

(1) **If you are a Tenant, the agreement; or other evidence as to the terms upon which you rent the premises,**

or (2) **If you are Owner and Occupier, your last Poor Rate Receipt, and any other evidence you may have as to the full rental value of the premises.**

The name of the Parish, and the "Number of Assessment" should be quoted in all communications.

NOTE.—1. *When the Income from all sources does not exceed £160 Exemption may be claimed.*
2. *When the Income exceeds £160, but does not exceed £400, an Abatement may be claimed of Duty on £160 of the total Income.*
3. *When the Income exceeds £400, but does not exceed £500, an Abatement may be claimed of Duty on £150 of the total Income.*
4. *When the Income exceeds £500, but does not exceed £600, an Abatement may be claimed of Duty on £120 of the total Income.*
5. *When the Income exceeds £600, but does not exceed £700, an Abatement may be claimed of Duty on £70 of the total Income.*

JARVIS BARBER & SONS,
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.

TELEPHONE No 3557.
TELEGRAPH ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 18th Decr 1903.

Dear Mr Thompson,

When I was in York on Monday I called upon the Surveyor of Taxes and ascertained that the claim for income tax under Schedule "D" had been discharged on the ground that the Retreat had made no taxable profits.

With reference to the Assessment under Schedules "A" & "B", these are based on the same rateable value as that assessed for Poor rate, and unless a successful appeal is made against the Poor rate assessment, ~~the only~~ no action can be obtained in respect of the property tax under Schedules "A" & "B".

Yours truly

Duncan Barber

Richard Thompson Esq:
Skeldergate Bridge,
YORK.

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Yours truly

Richard Thompson Esq:
Scaldcrgate Bridge.
YORK.

No. $\frac{64}{2}$

Income Tax and Inhabited House Duties.

Parish, Ward, or Collection. } Walmgate No. 1861 Sch. A & H. D.

To - Waller Esq. for The Retreat.

of Heslington Rd.

SIR,

WITH reference to your notice of appeal against the Assessment upon you for the year ending 5th April, 1904, I have to inform you that the Commissioners of your District will meet for the purpose of hearing appeals at The De Grey Rooms, York on Fri - day, the 18th day of December at ~~11-30~~ 12-30 o'clock in the ~~afternoon~~ fore noon, when you should attend and produce this letter and the notice of charge.

I am,

SIR,

Your obedient Servant,

Jno. H. Barnes. { Clerk to the Commissioners.

Address Red House, Blake St. York

Date 12th December 1903.

ON ~~HER~~ His MAJESTY'S SERVICE.

To

Waller, Esq:
Secretary.
The Retreat
Heslington Rd:
York.

M & S Ltd 5073. 23049—15m* 1/900 [215]

JARVIS BARBER & SONS,
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.

TELEPHONE Nº 3557.
TELEGRAPH ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street
Sheffield 16th Decr 1903.

Dear Mr Waller,

With regard to the increased assessment under Schedules "A" & "B" ; it is invariably the custom for these assessments to follow that of the Poor Rate, and I think it will be quite useless to go before the Income Tax Commissioners upon this matter, and that if anything is to be done the appeal should be made to the Rating Authority. Perhaps you could get Mr J.R.Wood's opinion as to this.

I expect it takes some little time for the Income Tax Authorities to catch up with the Poor Rate, and should suppose that the last year or two it is their oversight that the Assessment has not been raised.

I could come over on Friday, if necessary, but I am much afraid that the journey would be useless.

I return you herewith the papers enclosed in your letter.

Yours truly

Duncan Barber

W.E.Waller Esq:
Friends Retreat,
York.

JARVIS BARBER & SONS,
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
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I return you herewith the papers enclosed in your letter.

Yours truly

Duncan Barber

Mrs Bernard Cpo.
500 to 2000
proposed revaluation

W.E.Waller Esq:
Friends Retreat,
York.

P.S. I have sent a copy of this letter to Mr Thompson D.B.

Income Tax and Inhabited House Duties.

In reply please quote this No.

OFFICE OF THE SURVEYOR OF TAXES,

SURVEYOR OF TAXES * YORK DISTRICT * 24 MAR. 1915

191___.

SIR, House Duty. 2 Belle Vue Terrace

WITH reference to your notice of appeal against the Assessment ~~upon you~~ for the year ending 5th of April, 19 15, I have to state that the same has now been discharged. There would, however, appear to be some liability on No 4 Belle Vue Terrace, and I am at present in communication with Mr Jarvis Barber on the subject

RETREAT ~~E/18/16~~

I am, Sir,

Your obedient Servant,

J. Curtis Surveyor.

To H. Hewitt Esq
asst. secretary
The Retreat
York

No. 64/3.

G & S 5499 [6823] 10m 1/11v [233]

[495] 200 9/14 G & S 1858 300

1
1

315

Parish or Place of ~~Guildhall~~ Walmgate Ward.

INCOME TAX AND HOUSE DUTY

for the year commencing 6th April, 1914.

LAND TAX for the year commencing 25th March, 1914.

To Govrs of The Retreat for
Mr E. Robinson 2 Belle Vue Terrace

Application is hereby made for payment of the under-mentioned Duties for the year 1914-15, **due 1st January, 1915, and payable on or before that date.**

The amount should be paid to me accordingly, (1) in Cash;—(2) by Crossed Cheque payable to my order;—or (3) by a Money Order drawn in favour of the Commissioners of Customs and Excise; which Order, if the amount does not exceed Forty Pounds, may be obtained, free of charge for commission, at any Money Order Office on production of this Notice. **All Cheques and Money Orders should be sent direct to me.**

additional assessment

WM. SEALE, Collector of Taxes,
53, Petergate, York.

Feb 1st 1916 Date.

All Cheques to be crossed "Inland Revenue, Taxes Account."

Office Hours:—Daily, 2 to 4 p.m.

N.B.—This Notice must be produced at the time of payment or sent with Remittance.

Number of Assessment	DESCRIPTION OF TAX	Amount on which Duty is payable £	Duty £	s.	d.
4626	**Income Tax—**				
	†Schedule A (Property Tax) { at 1/8 in the £ ..... / at ..... in the £	5-16		9	8
	on annual value, after allowance of the statutory deductions for repairs (see note on the other side).	less		2	8
	Schedule B (Tax on occupation of Lands) { at 1/3 in the £ ..... / at 1/2 in the £ ..... / at 1/- in the £ ..... / at 10½d. in the £ ..... / at 9d. in the £		—	7	0 NS
	on one-third of the full annual value, including Tithe Rent Charge, if any.				
	Schedule D (Profits of Trades, Professions, &c.) { at 1/3 in the £ ..... / at 1/2 in the £ ..... / at 1/- in the £ ..... / at 10½d. in the £ ..... / at 9d. in the £				
	Schedule E (Salaries, &c., of Offices) { at 1/3 in the £ ..... / at 1/2 in the £ ..... / at 1/- in the £ ..... / at 10½d. in the £ ..... / at 9d. in the £				
	†House Duty, at 3 d. in the £	21		~~5~~	~~3~~
	†Land Tax, at ..... d. in the £				
	Total Amount to be paid			~~14~~	~~11~~

Description of Property:—	Shops, Inns, Farm Houses, Registered Lodging Houses, &c			Private Houses		
Annual Value:—	Not exceeding £40	£41 to £60	Exceeding £60	Not exceeding £40	£41 to £60	Exceeding £60
Rate of Duty	2d.	4d.	6d.	3d.	6d.	9d.

† Where duty is charged on more than one property, see details on the other side.

[P.T.O

Income Tax (Schedule A), House Duty, and Land Tax.

Details of amounts included in the statement on the other side.

Number of Assessment	SITUATION OF PROPERTY	SCH. A				HOUSE DUTY				LAND TAX			
		Amount of Net Asst.	Duty payable			Amount of Asst.	Duty payable			Amount of Asst.	Duty payable		
		£	£	s.	d.	£	£	s.	d.	£	£	s.	d.

Deduction of Tax from Rent.—The landlord is bound, under a penalty of £50, to allow out of the next payment of Rent after the date of the Collector's Receipt the amount of duty paid under Schedule A up to an amount not exceeding 1/3 in the £ on the Rent payable for the year.

Allowance for Repairs.—The statutory deductions for Repairs from the Gross Assessment to Income Tax (Schedule A) for the purposes of collection are as follows:—

(1.) Lands (inclusive of the farm-house and other buildings, if any), *one-eighth* of the full Annual Value.

(2.) Houses, or buildings (exclusive of farm-houses or buildings assessed with lands), *one-sixth* of the full Annual Value; but, where a tenant undertakes to bear the cost of repairs, the deduction is not to exceed such a sum, not being more than one-sixth part of the Annual Value, as may be necessary to reduce the net assessment to the amount of rent payable.

Where the cost of maintenance, repairs, insurance and management, according to the average of the preceding 5 years, of lands (inclusive of farm-houses, &c.) and houses not exceeding £12 annual value, exceeds the statutory allowance for repairs as above, a **further allowance** may be claimed by the owner **by way of repayment.**

The term "maintenance" includes replacement of farm-houses, farm buildings, cottages, fences and other works where the replacement is necessary to maintain the existing rent. Finance (1909-10) Act, 1910, Section 69.

Exemption and Abatement of Land Tax.—Under the Finance Act of 1898, an OWNER of property may claim exemption from Land Tax if his total income does not exceed £160; or abatement of one-half the tax if his income does not exceed £400; but any such claim must be preferred before payment of the tax. This relief does not apply in cases where the owner is a body of persons, whether corporate or not corporate.

Estimated National Expenditure in 1914—15.

I.—Consolidated Fund Services.

	£
National Debt Services	23,500,000
Road Improvement Fund	1,545,000
Payments to Local Taxation Accounts, &c.	9,885,000
Other Consolidated Fund Services	1,706,000
TOTAL	36,636,000

II.—Supply Services.

	£
Army	28,885,000
Navy	51,550,000
Post Office	26,227,000
Education	19,564,000
Old Age Pensions	12,710,000
Insurance and Labour Exchanges	9,312,000
Tuberculosis, Nursing and Pathological Laboratories	250,000
Other Services	21,887,000
TOTAL	170,385,000

GRAND TOTAL £207,021,000

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.
TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 7th Aug: 19 08.

Dear Mr. Waller,

I am much obliged by your letter of yesterday returning my letter with Mr. Thompson's notes. The form I want should have accompanied the Money Order making repayment. The papers which went to Mr. Thompson to Venice last year were the Claim Form and Vouchers, and an explanatory letter in support.

I do not remember upon what date the repayment was made or whether it came direct to the Retreat or to Mr. Thompson.

If this form cannot be found, I must make application to Somerset House for another.-

Yours truly,

Duncan Barber

W. E. Waller Esq.,
The Retreat,
YORK.-

Your Ref: 08.

Dear Mr. Butler,

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Yours truly,

Florence Fowler

E. W. Butler Esq.,
The Treasury,
W.C.1 K.-

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.
TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 8th Novr: 1907.

Dear Mr. Waller,

I am obliged by your letter of the 6th inst., enclosing the Committee's Appeal, which contains the foundation of the Endowment Fund. This, with the Committee's Minutes as to the investment of the Capital will, I think, be sufficient for the Inland Revenue Authorities. At any rate I will try them.

Yours truly,

Duncan Barber

W. E. Waller Esq.,
The Retreat,
YORK.-

8th Nov: 1907.

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Yours truly,

F. E. Waller Esq.,

The Tabernacle,

N o t t i n g H a m.-

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 5th Novr: 1907.

Dear Mr. Waller,

I duly received your letter of the 2nd inst. enclosing Minutes as to the Endowment Fund. They do not quite cover the point on which I wanted information, but will no doubt be useful. The Minute which will be particularly required is one either of a Directors' Meeting or a Committee Meeting, at which the Endowment Fund was inaugurated. This will presumably be a Meeting of the Directors in the Autumn of 1895 or possibly earlier.

I am holding back the Claim papers until I hear from you again.-

Yours truly,

A. Duncan Barber
per WPB

W. E. Waller Esq.,
The Retreat,
YORK.-

Dear Mr. Walker,

I duly received your letter of the 2nd inst. enclosing Minutes as to the Bindowmark Fund. They do not quite cover the point on which I wanted information, but will no doubt be useful. The Minute which will be particularly required is one either of a Directors' Meeting or a Committee Meeting, at which the Bindowmark Fund was inaugurated. This will presumably be a Meeting of the Directors in the Autumn of 1905 or possibly earlier.

I am holding back the Claim papers until I hear from you again.-

Yours truly,

W. E. Walker Esq.,
The Retreat,
Y O R K.-

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 1st Novr: 1907.

Dear Mr. Waller,

I am obliged by your P. C. received this morning, and as requested, am forwarding to the Secretary of the Inland Revenue the papers and additional information required.-

Yours truly,

A Duncan Barber

P.S. Will you please send me dated copy of the Minute (or minutes) of the Directors' meeting (or meetings) showing how this Endowment was organized. There will be required in place of any extract from a Trust Deed which might usually govern a similar charity

A D B

W. E. Waller Esq.,
The Retreat,
YORK.-

Dear Mr. Walter,

I am obliged by your P. C. received this morning, and as requested, am forwarding to the Secretary of the Inland Revenue the paper and additional information required.

Yours truly,

THE RETREAT,

YORK

August 11 1908.

Dear Mr Barber,

I have found the paper with reference to the repayment of Income tax, it was safely reposing in my safe. As Mr Thompson is very shortly going from home it will no doubt be best for you to see to the matter, he will not want to be troubled with it just now. If it is urgent to get his signature would you return it without delay and it might then be managed, tho I do not know exactly when he starts.

I hope you are well and have been able to make a good use of the splendid weather we have been having!

Yours truly,

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.
TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 2nd Novr: 19 08.

Dear Sir,

Friends Retreat,

We enclose you herewith form of Claim for repayment of Income Tax upon the Dividends received upon the investments of the Endowment Fund. This Form requires your signature where your name is pencilled, and must also be signed by a Commissioner of Income Tax for general purposes, a Justice of the Peace, or a Minister of Religion, before whom you should make declaration. The Form, together with the Counterfoil Dividend Warrants attached can then be sent to the Secretary of Inland Revenue in the enclosed envelope.

We think that no accompanying letter will be necessary.-

Yours truly,

Jarvis Barber & Sons

Signed & sent to Somerset House 3 Nov 08 RT

Richard Thompson Esq.,
Messrs Henry Richardson & Co.,
Skeldergate Bridge,
YORK.-

May 8 1909

Dear Mr Barber,

Mr Thompson has asked me to rep;y to your letter respecting Income ttax. When you went before the Commissioners on t e last occasion he is quite clear that the Trust deeds were neithe asked for nor produced. As you will know they are lodged with the F.P.I. as security for the loan.

I am sending a copy of the Regulations and last year's report which with your statement from you will doubtless suffice.

Yours truly,

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.
TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 1st May 1909

Dear Sir,

Friends' Retreat.

Claim for repayment of Income Tax.

With reference to the Claim which was made on the 1st April we have received a letter from the Surveyor of Taxes, copy of which we enclose.

We do not remember whether when we last went before the Commissioners with you and Mr. Wood any Trust Deed was produced.

If you are able to let us have a copy or any printed Regulations governing the control of the Retreat we shall be glad to submit them to the Surveyor of Taxes. Failing that a Statement from us of the position will perhaps suffice.

It appears to us that, as the Authorities are making these enquiries, they do not intend to take the position that the past assessments have been accepted and cannot now be reopened.

The particulars required as to maintenance by Charitable Endowment we can of course supply from the Accounts.

Yours truly,

Jarvis Barber & Sons

Richard Thompson
Messrs. Henry Richardson & Co.
Skeldergate Bridge. York.

NAT. TELEPHONE Nº 112.

THE RETREAT,

YORK.

6 May 09

Dear Dr Pence

Re Barber's letters enclosed – No Trust deed was produced by us I feel pretty sure when we went before the Commissioners. Mr Waller may know certainly?

Where is the Trust Deed?

A copy of the Rules will be helpful. If W.E.W. could call on me before I leave and with this & replies re above I shall be glad, as I

must reply promptly

Yrs v. truly

Richd Thompson

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 26th May 1909

Dear Sir,

Friends' Retreat.

We enclose you herewith form of Claim for repayment of Income Tax upon the Dividends received upon the investments of the Endowment Fund. This Form requires your signature where your name is pencilled, and must also be signed by a Commissioner of Income Tax for general purposes, a Justice of the Peace, or a Minister of Religion, before whom you should make declaration. The Form, together with the counterfoil Dividend Warrants attached can then be sent to the Secretary of Inland Revenue in the enclosed envelope.

We think that no accompanying letter will be necessary.

Yours truly,

Jarvis Barber & Sons

Richard Thompson Esq.,
Messrs. Henry Richardson & Co.
Skeldergate Bridge,
York.

Signed claims for 2 19 9 & posted 27 May 09

Dear Sir,

Friends' Bodies.

We enclose you notwith form of claim for repayment of Income Tax upon the Dividends received upon the investments of the endowment fund. This form requires your signature, where your name is specified, and must also be signed by a Commissioner of Income Tax for General purposes, a Justice of the Peace, or a Minister of Religion, before which you should make declaration. The form, together with the coupons (full Dividend warrants attached and one to be sent to the Secretary of Inland Revenue) in the enclosed envelope.

We think that no accompanying letter is necessary.

Yours truly,

Richard Thompson and,
Hearts. Henry Rickards & Co.
Blackfriars Bridge,
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 24th Jany 1910

Dear Mr. Waller,

In further reply to your letter of the 21st as to the Male Servants for whom Licenses are to be paid, I have had an opportunity of consulting the Secretary of the Sheffield Royal Hospital, who employs a Hall Porter and Page (both of whom are in livery), together with three other Porters who are really odd job men. Up to a few years ago he paid no Licenses whatever, but he now pays for the two liveried servants. There are of course no Gardens connected with this Hospital, but there will no doubt be an Ambulance Driver who does not seem to be paid for.

Under these circumstances I think that where men employed in the Garden can be considered to be "attendants" they would be exempt from License.

With regard to the "Porter's" License, necessity for this seems to me to depend upon the character of the "other "work". If it is attendance upon the Patients I should say that he will not require a License.

I return your Form of License application herewith.

With kind regards

Yours truly,

Duncan Barber

W. E. Waller Esq.,
The Friends' Retreat,
York.

Dear Mr. Walter,

In further reply to your letter of the 21st as to the male servants for whom licenses are to be paid I have had an opportunity of consulting the secretary of the Sheffield Royal Hospital, who employs a hall porter and Page (both of whom are in livery), together with three other Porters who are really odd job men. Up to a few years ago he paid no licenses whatever, but he now pays for the two liveried servants. There are of course no Gardens connected with this Hospital, but there will be occasionally an ambulance driver who does not seem to be paid for.

Under these circumstances I think that where men employed in the Garden can be considered to be ordinary they would be exempt from license.

With regard to the "Porter's" license, necessarily for this seems to me to depend upon the character of the labour "work". If it is attendance upon the Patients I should say that he will not require a license.

I return your form of license application herewith.

Yours truly,

W. H. Walter Esq.,
The Friends' School,
York.

Jan. 27. 1910

Dear Mr Baker,

It is the usual time for paying the licences but before sending the cheque we would consult you as to the number of male servants returned. The number 5 has remained unaltered since 1885 so far as I can make it out. I have several times mentioned it & Mr Pierce has been reluctant to sign the document. Do you know that is the custom in other [illegible] I [illegible] take some duty in looking after the patients but that of course is only a small part of their duty & so I suppose would not exempt them. We have

2 Coachmen
8 Gardeners not reckoning men who have a great deal to do with the patients who work outside
1 Man who is called porter but has mostly other work.

The question is how many of these ought to be included. Would be glad to hear from you shortly.

Yours truly
E. E. Waller.

Jan. 31. 1910

Lieber Herr Doktor,

Ich bin wieder hier. Ich
danke Ihnen herzlich dafür
daß Sie so liebenswürdig
waren, mir die Freude zu machen
mich persönlich bei Ihnen
zu bedanken.

Es geht mir
wieder gut. Ich bedauere sehr
daß Sie nicht mehr
Zeit für Ihren Besuch hatten.

Mit
herzlichen Grüßen
Ihr treu ergebener
Sigmund Freud

3/3 P-29899

THE Secretary of Inland Revenue encloses an Order in settlement of a claim for repayment of Income Tax.

No acknowledgment is required.

A form and envelope are also enclosed for the purposes of a future claim. These should be carefully preserved until the time arrives for making the claim. The issue of a duplicate gives considerable trouble.

Before sending in the claim, the instructions should be carefully read, as inattention thereto will cause delay in making the repayment.

Although the Income Tax year ends on the 5th April, it is not necessary to wait until that date before sending in the renewal claim. Such claim may be made as soon as the whole of the income for the said year shall have been received.

INLAND REVENUE,

SOMERSET HOUSE.

No. 469A.

Sec.

G & S 5146 300m/8/07—[1631] 300m 6/08R

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No. 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 23rd Aug. 19 11

Signed by me Sept 16 Sept 11

Dear Sir,

Friends' Retreat.

We enclose you herewith form of Claim for repayment of Income Tax upon the Dividends received upon the investments of the Endowment Fund. This form requires your signature where your name is pencilled, and must also be signed by a Commissioner of Income Tax for general purposes, a Justice of the Peace, or a Minister of Religion, before whom you should make declaration. The Form, together with the counterfoil Dividend Warrants attached, can then be sent to the Secretary of Inland Revenue in the enclosed envelope; no accompanying letter will be necessary.

Yours truly,

Jarvis Barber & Sons

2yrs ending apr 5
132 7 5
7 0 5 1 cry

Richard Thompson Esq.
Messrs. Henry Richardson & Co.
Skeldergate Bridge,
York.

23rd Aug. 1920

Dear Sir,

Friends' Refuge.

We enclose you herewith form of claim for repayment of Income Tax upon the dividends received upon the investments of the Endowment Fund. This form requires your signature where your name is penciled, and must also be signed by a Commissioner of Income Tax for general purposes, a Justice of the Peace, or a Minister of Religion, before whom you should make declaration. The form, together with the counterfoil dividend warrants attached can then be sent to the Secretary of Inland Revenue in the enclosed envelope; no accompanying letter will be necessary.

Yours truly,

Richard Thompson Esq.
Messrs. Henry Richardson & Co.
Shelderyate Bridge,
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 19th Aug. 1911

Dear Sir,

FRIENDS RETREAT ENDOWMENT FUND.

We are much obliged for the requests signed by you to the L & N W and Midland Railways for duplicate counterfoils of Dividends paid February 1910.

We hope to have the claim for repayment complete in the course of the next week, when we will send it on to you for signature.

Yours truly,

Jarvis Barber & Sons

Richard Thompson Esq.
Skeldergate Bridge,
York.

19th Aug. 11

Dear Sir,

PRINCE REGENT MONUMENT FUND.

We are much obliged for the requests signed by you to the L & N W and Midland Railways for duplicate counterfoils of dividends paid February 1910.

We hope to have the claim for repayment complete in the course of the next week, when we will send it on to you for signature.

Yours truly,

Richard Thompson Esq.
Sheldergate Bridge,
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 17th Aug. 1911

Dear Sir,

FRIENDS RETREAT ENDOWMENT FUND.

We are making a claim for repayment of Income Tax deducted from the Endowment Fund Dividends. For this purpose we require two duplicate Railway Counterfoil Dividend Warrants which have been mislaid. We therefore enclose you herewith formal requests to the London and North Western and Midland Railway Companies, which we shall be much obliged if you will sign and return to us in the accompanying envelope.

Yours truly,

Jarvis Barber & Sons

Richard Thompson Esq.
Messrs. H. Richardson & ~~Sons~~ Co.
Skeldergate Bridge,
York.

17th Aug. 1911

Dear Sir,

TRADING RETIRAL INDEMNITY FUND.

We are making a claim for repayment of Income Tax deducted from the Indemnity Fund Dividends. For this purpose we require two duplicate Railway Counterfoil Dividend Warrants which have been mislaid. We therefore enclose you herewith formal requests to the London and North Western and Midland Railway Companies, which we shall be much obliged if you will sign and return to us in the accompanying envelope.

Yours truly,

Richard Thompson Esq.
Messrs. H. Richardson & Sons.
Shelderyate Bridge,
York.

SJ/GE. 27th March 1911.

W. E. Waller Esqr.,

Mount Parade.

Dear Mr. Waller,

I enclose British Waggon Co: Ltd. Debenture £130, 4%, No:094, 2nd March, 1911, with 11 coupons attached:-

1 due 1st July, 1911	£1.13.6	
9 due 1st Jan. 1912 to 1st July, 1915	2.12.0	each
1 due 4th March, 1916	18.6	
11 coupons.		

Please lodge it with the Bank, recapitulating full particulars of this letter. Please ask them to cash the coupons as they become due, crediting them to the Endowment Fund a/c, and to give you a formal receipt, in readiness for placing in the Treasurer's safe, when I am next up.

It would also be well to prepare a minute for the next Committee, detailing these particulars for reference. You will doubtless make the needed notes in the ledger, in order to see that the Bank cash, and credit to the Endowment Fund, the coupons as they become due.

Yours truly,

57/GM. 27th March 1911.

W. H. Waller Esq.,

Mount Pearce.

Dear Mr. Waller,

I enclose British Wagon Co: Ltd. Debenture £150, No:994, 2nd March, 1911, with 11 coupons as noted:-

1 due 1st July, 1911	£1.15.0
2 due 1st Jan. 1912 to 1st July, 1913	£3.15.0
1 due 4th March, 1914	£4.5
11 coupons.	

Please lodge it with the Bank, recapitulating full particulars of this letter. Please ask them to cash the coupons as they become due, crediting them to the Endowment Fund a/c, and to give you a formal receipt, in readiness for placing in the Treasurer's safe, when I am next up.

It would also be well to prepare a minute for the next Committee, detailing these particulars for reference. You will doubtless make the needed notes in the ledger, in order to see that the Bank cash, and credit to the Endowment Fund, the coupons as they become due.

Yours truly,

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 13th April 1912.

Dear Mr. Waller,

I have this morning received the Income Tax Claim Form for the Endowment Fund, with the request for Accounts from the Secretary of Inland Revenue and Mr. Thompson's note. I will attend to this matter and return the Claim Form to London direct. Will you please let me know the exact amount of the Grants which have been made for the year ending 31st March 1912, as I think the Accounts to be supplied should be up to date.

I have been in communication with the Surveyor of Taxes at York, as to the Schedule "D" Income Tax Assessment for the year 1911/12, and have arranged with him a Return of "No Taxable Profits".

I shall be glad to hear in due course when you are ready for the final audit.

I should be much obliged if you would send me three copies of the Report for 1911, as I do not seem to have any with my papers here.

Yours truly

Duncan Barber

W. E. Waller Esq.,
The Retreat,
York.

15th April 1913.

Dear Mr. Tailer,

I have this morning received the Income Tax Claim Form for the endowment fund, with the request for Accounts from the secretary of Island Revenue and Mr. Thompson's note. I will attend to this matter and return the Claim Form to London direct. Will you please let me know the exact amount of the Grants which have been made for the year ending 31st March 1912, as I think the Accounts to be supplied should be up to date.

I have been in communication with the Surveyor of Taxes at York, as to the Schedule "D" Income Tax Agreement for the year 1911/12, and have arranged with him a Return of "No Taxable Profits".

I shall be glad to hear in due course when you are ready for the final audit.

I should be much obliged if you would send me three copies of the Report for 1911, as I do not seem to have any with my papers here.

Yours truly

T. L. Tailer Esq.,
The Retreat,
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 29th March 1912.

Dear Mr. Waller,

I am much obliged by your letter of yesterday, and thank you for the Counterfoil Dividend Warrants which you enclose, relating to the Endowment Fund.

If the Interest received by this Fund from the British Wagon Co. Ltd, is £18.16.8 for the year, the amount of Tax re-payable will be £3.13.5. Before however, you put this entry through your books, I will let you have a confirmation of the figure.

I propose to get the claim through as soon as possible.

Yours truly

Duncan Barber

W. E. Waller Esq.
The Retreat
York.

24th March 19 18.

Dear Mr. Walker,

I am much obliged by your letter of yesterday, and thank you for the Counterfoil Dividend Warrants which you enclose, relating to the Endowment Fund.

If the Interest received by this Fund from the British Vegon Co. Ltd. is £14.10.8 for the year, the amount of Tax re-payable will be £1.15.8. Before however, you put this entry through your books, I will let you have a confirmation of the figure.

I propose to get the claim through as soon as possible.

Yours truly,

W. R. Walker Esq.
The Retreat
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 5th July 19 12.

Dear Mr. Waller,

Income Tax.

I have received from the Surveyor of Taxes in York an intimation that there will be no Taxable Profits payable by the Retreat under Schedule "D" (Trading Profit). However, he enquires into one difference which I had not observed, viz:-

That on the Balance Sheet, 31, 111., 1912, the value of Furniture at the beginning of the year appears as £6738. 6.11

Whilst on the Balance Sheet 31, 111., 1911 the figure is .7169. 3. 4

a difference of £430.16. 5. Am I correct in accounting for this difference by the following reply?

" The difference of £430.16.5 represents the value of furniture
" at two private houses occupied by patients. These houses have
" been given up and the furniture has been sold or transferred to
" the Retreat, the portion not sold being included as purchases
" during the year".

Patients rates.

I enclose a list of notes on these which perhaps you will consider when sending out the past quarter's Accounts, if it appears that any additional charges can be made. Did I leave my pen case behind? If so, may I trouble you to send it on.

Yours truly

Duncan Barber

W. E. Waller Esq.,
The Retreat,
York.

6738. 6. 11
430. 16 5
7169. 3 4
18 9 1
7150 15 3

7417. 1 2
3708
11125
551.

7417. 1 2
18 9 1
7398 12 1
3699
11097
554.

7150. 9
3575 4
11726. 1
586.

7169. 3. 4
116 1 2
7131. 16 8
7417. 1. 2
18 1

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 2nd April 1913.

Dear Mr. Waller,

Thanks for yours of yesterday enclosing Counterfoil Dividends relating to the Endowment Fund. I am writing to the British Wagon Co. Ltd., for Certificates as to tax on their interest, after which I think I shall be able to complete the form and will send you the final figure.

Yours truly,

Duncan Barber

W. E. Waller Esq.,
The Retreat,
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 7th April 1913.

Dear Mr. Waller,

Endowment Fund Income Tax Claim

I have now received the certificates from the British Wagon Co. Ltd., and I am to-day forwarding the claim to Mr. Thompson for signature.

The amount of tax claimed for repayment is £4. 3. 1, and this should be included in the Accounts to 31st March last.

The Interest on the British Wagon Co's Debenture of £130 for the period 4th March to 1st July 1911 is £1. 13. 6, and I shall be glad to hear that this sum has been duly credited to the General Account of the Institution by the Bank.

Yours truly,

A Duncan Barber

W. E. Waller Esq.,
The Retreat,
York.

Dear Mr. Waller,

Endowment and Income Tax Claim

I have now received the certificates from the British Wagon Co. Ltd., and I am to-day forwarding the claim to Mr. Thompson for signature.

The amount of tax claimed for repayment is £. 1. and this should be included in the Accounts to 31st March last.

The Interest on the British Wagon Co's debenture of £120 for the period 6th March to 1st July 1911 is £1. 17. 8, and I shall be glad to hear that this sum has been duly credited to the General Account of the Institution by the Bank.

Yours truly,

W. E. Waller Esq.,
The Retreat,
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 6th March 1913.

Dear Mr. Waller,

Thanks for yours enclosing the Form of Claim for repayment of Income Tax upon the Endowment Fund Income, which shall have my attention.

When you have obtained the Counterfoils for the Dividends from the Bank I shall be much obliged if you will send them on to me, and at the same time give me the total of the Grants made since 31st March last over & above the £73 included in last years account.

Yours truly,

Duncan Barber

W. E. Waller Esq.,
The Retreat
York.

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 7th April 1913.

Dear Sir,

Friends' Retreat Endowment Fund

We enclose you herewith form of claim for repayment of Income Tax upon the Dividends received upon the Investments of this fund. This form requires your signature on page 2 where your name is pencilled, and must also be signed by a Commissioner of Income Tax for general purposes, a Justice of the Peace, or a Minister of Religion, before whom you should make declaration. The form, together with the Counterfoil Dividend Warrants attached, can then be sent to the Secretary of Inland Revenue in the enclosed envelope; no accompanying letter will be necessary.

Yours faithfully,

Jarvis Barber & Sons

Income 71 17 0
Claim — 4 - 3 . 1

Richard Thompson Esq.,
Messrs. Henry Richardson & Co.,
Skeldergate Bridge,
York.

Signed & sent
9 apr 13
R.T.

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.
TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD".

ALLIANCE CHAMBERS,
George Street,
Sheffield, 13th Septr 1907

Signed Statut Lonsdon 16 Oct 07

Invice 16 + 07
Replied. will I
pleasure? If not
write JFC &
confirm one have
to P. Restatt
by 24

Dear Sir,

Friends Retreat Endowment Fund.
Claim for repayment of Income Tax.

As instructed by Mr. Waller we enclose you herewith Form of Claim for repayment of Income Tax upon the Dividends received upon the London & North Western Railway Co's. Stock for the three years ending 31st March 1907.

We understand that there is no separate Trust Deed for this Fund, and we therefore send an explanatory letter for your consideration which should accompany the Claim when sent in to the Secretary of the Inland Revenue.

The Railway Dividend Counterfoils which accompany this letter should also be forwarded to the Secretary.-

Yours truly,

Jarvis Barber & Sons

P.S. You will observe that before the claim form is sent in it must be attested by a Commissioner, a J.P. or a Minister of Religion

J B & Sons

R. Thompson Esq.,
Messrs. Hy. Richardson & Co.,
Skeldergate Bridge, Y O R K.-

15th Sept. 1907.

Dear Sir,

Friends Refined Endowment Fund.

Claim for repayment of Income Tax.

As instructed by Mr. Waller we enclose you herewith Form of Claim for repayment of Income Tax upon the Dividends received upon the London & North Western Railway Co's. Stock for the three years ending 31st March 1907.

We understand that there is no separate Trust Deed for this Fund, and we therefore send an explanatory letter for your consideration which should accompany the Claim when sent in to the Secretary of the Inland Revenue.

The Railway Dividend Counterfoils which accompany this letter should also be forwarded to the Secretary.-

Yours truly,

H. Thompson Esq.,

Messrs. Hy. Richardson & Co.,

Shield Yards Bridge, Y.O.R.R.-

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.

TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 24th Aug: 19 07.

Dear Mr. Waller,

Income Tax.

It has occurred to me that the Tax which is deducted by the L. &. N. W. Railway Co. from the Dividends which are paid by them upon the Endowment Fund Stock may be recoverable from the Inland Revenue on the ground that the Endowment Fund was raised by charitable subscrip-:tions and that the Income is applied to charitable purposes.

I have seen the Surveyor of Taxes in York and he has given me a Form on which to make a claim. This Form must be signed by either "The Treasurer", "A Trustee" or the "Secretary" of the Endowment Fund, and I should be glad to know whether there is a Deed of Trust by which the Endowment Fund is governed and who you think would be the best person to make the claim.

There is no immediate urgency about this, and if you think the Tax can be recovered, I will either send you the Form filled up as far as possible or bring it over when I come to audit.-

Yours truly,

A Duncan Barber

W. E. Waller Esq.,
The Friends Retreat,
Y O R K.-

Dear Mr. Waller,

Income Tax.

It has occurred to me that the Tax which is deducted by the M. S. M. R. Railway Co. from the Dividends which are paid by them upon the Endowment Fund Stock may be recoverable from the Inland Revenue on the ground that the Endowment Fund was raised by charitable subscriptions and that the Income is applied to charitable purposes.

I have seen the Surveyor of Taxes in York and he has given me a form on which to make a claim. This form must be signed either "The Treasurer", "A Trustee" or the "Secretary" of the Endowment Fund, and I should be glad to know whether there is a Deed of Trust by which the Endowment Fund is governed and who you think would be the best person to make the claim.

There is no immediate urgency about this, and if you think the Tax can be recovered, I will either send you the Form filled up as far as possible or bring it over when I come to Leeds.

Yours truly,

W. M. Waller Esq.,
The Friends Institute,
Y O R K.

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, A.C.A.
TELEPHONE Nº 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 10th Septr 1907

Dear Sir,

We are obliged by your letter of the 5th inst with reference to the forms for abatement of tax on earned incomes.

With regard to the Retreat Income Tax we are of opinion that the Institution cannot claim relief under this head as we believe such claims must be entirely personal.-

Yours faithfully,

Jarvis Barber & Sons

Dr Bedford Pierce,

The Retreat,

YORK.

HY RICHARDSON & COMPY
MERCHANTS.
Telegrams—Ric[redacted]son, York.
NATIONAL TELEPHONE No. 199.

Skeldergate Bridge.
York. 22nd Janry 1906.

(55)

Mr W. E Waller,
The Retreat

Dear Mr Waller

Retreat Income Tax.

I have now talked this matter over fully with Mr Wood, & we have decided to accept Mr Hawkin's revised Demand Note as under:-

No 1861-63	£1556.5.0 @ 1/-	=	£44.16.3.	Sch A
	50.0.0 @ 1/-	=	2.10.0	" B
House Duty	1410.0.0 @ 9d	=	64.2.6	
			144.8.9	

If you will draw a cheque for this I will sign it.

We have not made out exactly how the figures are arrived at, but take them thus:-

Retreat	£1440 gross	less 1/6th	£290	=	£1450
B.V	120	" "	20	=	100
	£1860	" "	£310	=	£1550

Adding to this £1550 one-third of Bleasdale Fields £19.16.0 (which they may probably have taken at £19) would make £6.6.8 more, which will be £1556.6.8. This agrees so closely with £1556.5.0, that we think it may probably be the explanation. We do not understand the £50 claim under Sch. B, nor do we

HY RICHARDSON & COMPY
MERCHANTS.
Telegrams.—[redacted]ARDSON, YORK.
NATIONAL TELEPHONE No. 199.

Skeldergate Bridge.
York. 22 Jan 1906.

Mr Waller contd

understand how the £1910 House Duty is calculated, but if the Surveyors should eventually claim some supplemental House Duty for Bell Vue, or on any other ground, we must then remember to raise the question of this 50/- Sch B. Please keep this note as a record, so that I may have it if needful.

Yours faithfully
Rich Thompson

P.S.

When next sending down, will you please send me a dozen addressed fscap envelopes.

Possibly the £1910 House duty may be £1860 gross, less £150 for land included in Retreat & Bell Vue (not B Fields) If so it may be right but in such case the £150 should be deducted from assessment, - the £1550 as latter is total