

ly build a small, comfortable house, substantial to resist the inclemency
of the mountain climate, compact and without unnecessary ornament,
with walled-in yard, small offices, and the usual et cetera.
In order to carry out this proposition, the following offer is submitted
by two proprietors of property in the district:—the one, that he will
place in the hands of the Treasurer the sum of one hundred pounds,
and the other, that he will make a free grant of a plot of land, containing
about four and a half acres, on the other side of the public road from
the Church, in every respect conveniently circumstanced, provided that
the remainder of the money required will be subscribed by the public
within six months from the date hereof. The plans are prepared, and
a respectable contractor is ready to proceed with the work, so as to
have it completed in the course of the ensuing summer.

Contributions will be thankfully received, and information given,
by the LORD BISHOP of LEECHLIN, FEENS and OSSORY, The Palace,
Kilkeeny; WM. MCCLINTOCK BUNBURY, Esq., M.P., Lisnevagh,
Ballinglass; HENRY DRURY, Esq., Oak Park, Carlow; the Hon. and
Ven. the ARCHDEACON of LEECHLIN, Clonmore, Hacketstown; Rev. JAMES
RICHARDS (the Treasurer), Cloyah, Carlow; Rev. W. C. DUKE, Bilbo,
Leighlinbridge; JOHN ALEXANDER, Esq., M.P., Milford, Carlow.

17th Nov., 1856.

(635)

Legal Intelligence.

TITHE RENTCHARGE

CASE.

In applotting the tithe rentcharge in the parish of —, each townland was applotted separately.

In said parish there are twenty electoral divisions, with several townlands in each electoral division.

In rating for the poor, the electoral division has heretofore been the area of taxation, and a different rate has been struck in each electoral division.

The Poor-law Commissioners have lately, for local convenience, had a townland rating made, and the townland being for that time the area of taxation, a different rate has been struck on each townland.

So long as the electoral division was the area of taxation, the tithe rentcharge payers deducted the poor-rates from the rentcharge payable out of each electoral division separately.

A question has arisen between a rentcharge-payer (who is owner of lands in nearly all the electoral divisions) and the rector, whether the poor-rates should be deducted from the rentcharge payable out of each townland separately, the townlands being for this time the area of taxation.

The point is of importance, inasmuch as poor-rates not being deductible from fractional parts of a pound, it makes a material difference, whether the poor-rates are deducted from the gross rentcharge payable out of each electoral division, or from the rentcharge payable out of each townland.

Counsel will please advise, whether the poor-rates ought to be deducted—

1st—On the entire rentcharge payer, out of the whole parish, or,

2nd—On the rentcharge payable out of each electoral division, when that is the area of taxation, or,

3rd—On the rentcharge payable out of each townland, when that is the area of taxation.

DESERTED CHILDREN.

To the Editor of the Irish Ecclesiastical Gazette.

SIR—If a child is left exposed and deserted, being under two years of age, until twelve years of age it can be supported by public presentment, not exceeding £5 a-year. Such is the law under 6 & 7 Wm. IV., cap. 116, sec. 103. The child to be taken to churchwardens, who, with the incumbent, place it to nurse in a Protestant family. This is frequently attempted to be evaded by the Roman Catholic party, but the incumbent should take care, at the Presentment Sessions, the sum is presented to himself—the assessment is parochial. Under the Poor Law, if it is of an age to go to the poor-house, it is on the Electoral Division.—I am, Sir, your obedient servant,
A NORTHERN INCUMBENT.