

**Assessed taxes:-cases : No. 2355.-County of Somerset, District of Bristol City.**

**Contributors**

Commissioners of Assessed Taxes

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No. 2355.—County of *Somerset*, District of *Bristol City*.

AT a meeting of the Commissioners of Assessed Taxes, acting in and for the district of *Bristol City*, held at the Guildhall in the said City, on the 5th day of September 1854, for the purpose of hearing and determining appeals against the first assessments of Assessed Taxes for the year 1854:—

16 & 17 Vict.  
c. 90.  
Sch. (D.)  
Ex. No. 4.  
16 & 17 Vict.  
c. 88.

Mr. *Edward Follwell*, licensed postmaster, of the parish of Saint Paul, in the City of *Bristol*, appealed against a charge for one four-wheeled carriage at the duty of 2*l.*, and one two-wheeled carriage at the duty of 15*s.*

The appellant stated that he had taken out a licence, under the 16 & 17 Vict. c. 88., to let out for hire 40 horses and 34 carriages, and it was admitted that the two carriages, in respect of which this appeal was made, were included in the number licensed under the 16 & 17 Vict. c. 88., and were let out for hire under that Act.

It appeared, however, that the appellant, besides letting out the said two carriages for hire, frequently used them for his own private purposes, and for the accommodation and recreation of his family, and thereupon he was assessed for the same as private carriages under the 16 & 17 Vict. c. 90. Mr. Follwell objected to the charge on the ground that the 16 & 17 Vict. c. 88. did not require him to keep the carriages thereby licensed *solely* for the purpose of letting out the same for hire, and that his own use of such carriages, when not otherwise hired, did not render him liable to be charged for the same as private carriages.

The Commissioners were of opinion, on referring to the 4th Exemption under Schedule (D.) in the 16 & 17 Vict. c. 90., that the carriages in question were not "bonâ fide and solely kept and used for the purpose of being let for hire with a horse or horses to be used therewith" by the appellant, and therefore they *confirmed* the assessment.

Mr. Follwell, being dissatisfied with the determination of the Commissioners, demanded a Case for the opinion of Her Majesty's Judges, which is stated and signed accordingly.

*John E. Leessell,* } Commissioners.  
*John Smith,* }

14th December 1854.—We are of opinion, That the determination of the Commissioners is Right.

WM. WIGHTMAN.  
T. J. PLATT.  
SAMUEL MARTIN.

No. 2356.—County of *Middlesex*, Parish of *St. Martin in the Fields*.

AT a meeting of the Commissioners of Assessed Taxes for the Division of Saint Martin in the Fields, held at the Office of the Commissioners, No. 19, Buckingham Street, Strand, on the 28th day of September 1853:—

52 G. 3. c. 93.  
Sch. (C.)  
No. 1.  
Sch. (D.)  
No. 1.  
Exemptions,  
Case 4.  
Sch. (E.)  
No. 1.

Mr. *Henry Andrews*, of 373, Strand, sarsaparilla merchant, appealed against the assessment made on him for:

	£	s.	d.
1 male servant	-	-	0
1 four-wheeled carriage	-	-	0
1 horse	-	-	9

The four-wheeled carriage or van, for which the charge is made, is constructed with springs for the carriage of sarsaparilla sold by the appellant in trade. It has boarded sides and top, with door at back. The appellant's name, "*Henry Andrews*," and that of his late partner, "*William Thompson, Drug Merchants, 373, Strand, Middlesex*," are painted on the shaft on the off side in legible letters, upwards of an inch high, and in other respects the van is according to the accompanying drawing.

The sole use of the van is to carry goods in the way of appellant's trade, and one person only can ride on it, and then only in the place in front of the van, as shown, to which there is no apron or anything else but a mere footboard. The van has not been let on hire.



No. 2353.—County of *Hereford*, District of *Hereford*, North.

AT a meeting of the Commissioners of Land and Assessed Taxes, held at the Shire Hall, Hereford, on Tuesday the 19th of September 1854:—

*George Hook*, of Fownhope, farmer, appealed against a charge made upon him in the first assessment for the year, for a servant 1*l.* 1*s.*, carriage 15*s.*, and horse 10*s.* 6*d.*

16 & 17 Vict.  
c. 90.  
Sch. (C.)  
Rule 6.

He stated that he gained his living wholly by farming; that he kept a spring cart, and his family used this cart to go to and from market, and perhaps once or twice in the course of the year for pleasure; that he kept three horses to work his farm, and used them indiscriminately to draw the spring cart, and that all three horses were used and treated alike by the farm servants. He kept no servant except the labourers employed on the farm.

The Commissioners confirmed the assessment as to the carriage and horse, and discharged it as to the servant, from which decision the Surveyor (Mr. Irving) appealed.

As witness our hands, this 30th September 1854.

*E. Griffiths.*  
*H. Russell.*

14th December 1854.—We are of opinion, That the determination of the Commissioners is Right.

T. J. PLATT.  
SAMUEL MARTIN.

No. 2354.

AT a meeting of the Commissioners of Assessed Taxes, held in and for the Division of Peterchurch, in the county of Hereford, on the 22nd day of September 1854, for the purpose of hearing and determining appeals against the first assessment for the year ending the 5th day of April 1855:—

*Richard Watkins*, of the parish of Kingston, in the said Division, appealed against the charge made upon him for a servant, under the following circumstances, viz.:—

16 & 17 Vict.  
c. 90.  
Sch. (C.)  
Rule 6.

That he is a farmer, renting an estate at about 400*l.* per annum; he employs three indoor male servants, namely a waggoner, 18 years old, and 2 boys, each under 14 years old, and that he also employs four workmen at weekly wages, who are not indoor servants.

That the whole of the above-mentioned servants and workmen are principally employed upon the appellant's farm.

That whenever the appellant has occasion to use his gig, the horse is harnessed and put in the gig, either by one of the above-mentioned boys, or by appellant himself, and that upon appellant's return home, the duty of taking the horse out devolves upon the same parties.

The Commissioners *relieved* the appellant upon the ground, that as the servant was principally employed in husbandry, appellant was not liable to be assessed for him.

Whereupon Mr. Irving, the Surveyor, requested a Case for the opinion of Her Majesty's Judges, which we, the Commissioners, granted.

*Thomas Powell*, } Commissioners of  
*W. S. Wood*, } Assessed Taxes.

14th December 1854.—We are of opinion, That the determination of the Commissioners is Wrong.

WM. WIGHTMAN.  
T. J. PLATT.  
SAMUEL MARTIN.