

whom a house was provided'. On the other hand these taxes have been held not to be leviable upon persons who have "the use

by gift of wages. He considered the case to be like the earlier of *R. v. Matthews* (1777) Cald. 1, where a servant occupying the lodge and two acres of land, whether he paid for them by a rent or by service was equally liable." Buller, J., said: "It is perfectly immaterial what interest the occupier has in the lands; whether he holds as tenant at will, or any other tenure."

The controller of Chelsea College, who resided in the apartments assigned to the incumbent of the office, was held to be assessable, for the poor-rate in respect to those apartments. *Eyre v. Smallpage* (1750) 2 Burr. 1060. Commenting on this case in *R. v. St. Luke's Hospital* (1780) 2 Burr. 1053 (1065), Lord Mansfield remarked that such an officer was not charged as a servant of the institution, or as an inhabitant and occupier of the ordinary rooms and lodgings therein; but as having separate and distinct apartments which were considered as their dwelling houses.

Where the sessions had found as a fact that the master gunner at a garrison town was the occupier of the battery-house there, which was the property of the Crown, and from whence he was removable at pleasure, it was held that the fact of his being the occupier precluded any other question, and fixed his liability to be rated to the relief of the poor. *R. v. Hurdis* (1789) 3 T.R. 497. "It is not," said Lord Kenyon, "a general position that a servant of the Crown occupying a house in respect to his office is not rateable for it; for I was always rated for the house which I had, as Master of the Rolls; and so are the auditors and tellers of the exchequer. Soldiers indeed cannot be said to be the occupiers of their barracks, in the legal significance of the word; they are no more than mere servants." In *Holford v. Copeland* (1802) 3 Bos. & Pul. 120, Lord Alvanley remarked that the ratio decidendi of this case was that the master gunner occupied the house "as his domestic house for his own convenience."

In *Martin v. Assessment Committee* (C.A. 1883) 52 L.J.M.C. 66, a superintendent of police was held to be rateable as a tenant in respect to a house occupied by him at some distance from the police station, although it was shewn that it had been specially hired for him, that he was compelled to live in it, and that it was liable to be used for such purposes connected with the police administration as the chief constable might direct, no special part of it, however, being appropriated to this use. It was held, first, that there was a "beneficial occupation" in such a sense as to bring the premises within the Statute of Elizabeth, and, secondly, that he was not exempt from liability, as occupying the house or as servant of the Crown, an exemption being allowed on this ground only in cases where the building occupied belongs to the Crown, or is occupied by a servant of the Crown for the purposes of the Crown. The authority relied upon as regards the latter point was *Gambier v. Overseers of Lydford* (1854) 3 El. & Bl. 346, which decided that persons who are occupied about the business of some public building, and connected with it as officers, but who live in houses outside it and separated from it, are rateable.

In *R. v. Terrott* (1803) 3 East 605, the court, in summing up the effect of some of the earlier decisions, said: "In these cases each of the persons rated had a degree of personal benefit and accommodation from the property enjoyed by him ultra the mere public use of the thing; and which excess of personal benefit and accommodation ultra the public use may be considered as so much of salary emolument annexed to the office, and enjoyed in respect of it by the officer for the time being."

*A master of a free school appointed by the minister and inhabitants of the parish under a charitable trust whereby a house, garden, etc., were assigned "for the habitation and use of the master and his family freely,