of a building or other subject of the rate as a mere servant of the Crown, or of any public body, or in any other respect for the mere exercise of public duty therein," and who derive from such use no "emolument in any personal and private respect"[4].

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without payment of any rent, income, gift, sum of money or other allowance whatsoever," for the teaching of ten poor boys of the inhabitants, was held to be ratable to the poor for his occupation of the same. *R.* v. *Catt* (1795) 6 T.R. 332.

[4] *R.* v. *Terroth* (1803) 3 East 506, where the court in summing up the effect of the earlier decisions, said: "In all such cases the parties having the immediate use of the property merely for such purposes, are not rateable because the occupation is throughout that of the public, and of which public occupation the individuals are only the means and instruments."

Stables rented by the colonel of a regiment, by order of the Crown, for the use of the regiment, are not liable to be rated to the relief of the poor. *Amherst* v. *Somers* (1788) 2 T.R. 372.

Servants of the defendant hospital were held not to be rateable for the reason that they did not occupy distinct apartments. *R.* v. *St. Luke's Hospital* (1760) 2 Burr. 1063, contrasting *Eyre* v. *Smallpage*, supra, in this note.

A person employed by the philanthropic society to superintend the children at annual wages, under an agreement that she should have a dwelling free from taxes, etc., with certain other perquisites, and who may be dismissed at a minute's warning on receiving three months' wages, was held to be not rateable to the poor as the "occupier" of the house provided by the society, she having no distinct apartments in the house but a bed-chamber, and her family not being allowed to live there. *R.* v. *Field* (1794) 5 T.R. 587. It was considered by Grose, J., that the words of the statute (31 Geo. II., c. 45, as amended by 31 Geo. III., c. 19) shewed that the Legislature intended only the beneficial occupiers to be taxed. Buller, J., said: "The true question is, whether or not the appellant be an occupier? It is said she is, for that an occupier is the person in the possession of, and having control over, the house. Then try this case by that definition. If it be sufficient to live in a house, that equally applies to every servant; then as to the control, the appellant is a mere servant; she was hired as such, and is liable to be dismissed at an hour's notice; for though three months' notice was to be given by either party, the society might have turned out this servant immediately, on giving her three months' wages in advance. The articles of agreement are merely personal, and give the appellant no interest in the house, which was to be applied to certain specific purposes. The society, indeed, agreed to provide her with a dwelling, but that dwelling is a mere lodging. The case states, that she has no distinct apartments in the house but a bed-chamber; and if that were sufficient to constitute her the occupier, every maid servant would be equally the occupier. A person so situated is only a servant, and not an occupier either in the legal or common acceptance of the word."

The trustees of a meeting house who made no profit out of it were held not to be liable for the poor rate in *R.* v. *Woodward*, 5 T.R. 338.

A woman servant placed as superintendent in a house appropriated to the charitable purpose of educating poor girls was held not to be ratable as occupier. *R.* v. *Waldo* (1777) Cald. 358.

The Masters in Chancery are not ratable as occupiers of their respective apartments under the Paving Act 11 Geo. III., c. 22. *Holford* v. *Copeland* (1802) 3 Bos. & P. 129. In a case arising under an earlier Paving Act it has been held that the colonel of a regiment who had rented certain stables for the use of a troup of horses was not ratable in respect to them, as he had occupied them for public purposes. *Sokersall* v. *Briggs*, 4 T.R. 6.