



Local Taxation, Suppl. to the Rating of Machinery, Containing a Report of the Proceedings in the Tyne Boiler Works Company V. the Overseers of the Parish of Longbenton, by T.F. Hedley Assisted by

By Thomas Fenwick Hedley

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1887 Excerpt: .it was held, that where steam engines, or other machines, were affixed to the houses, the house was rateable according to its value as increased by the machinery. In Reg. v. Guest it was held that in a rate upon buildings to which machinery is attached, the real property ought to be assessed according to its value as combined with the machinery, without regard as to whether the machinery was real or personal property so as to be liable to distress or seizure under a fi. fa., or whether it would descend to the heir or executor, or would belong, at the expiration of a lease, to the landlord or the tenant. This rule was again affirmed in Regina v. Southampton Dock Company, in which it had been expressly found by the Sessions, that the fixtures in question, although attached to the freehold, were capable of being...



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