

**PRACTICAL REMARKS UPON THE PRINCIPLE  
OF RATING RAILWAY, GAS, WATER AND  
OTHER COMPANIES; LAND,  
TITLES, BUILDINGS, MANUFACTORIES, AND  
OTHER PROPERTIES LIABLE TO BE ASSESSED  
TOWARDS THE RELIEF OF THE POOR**

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Practical Remarks upon the Principle of Rating Railway, Gas, Water and Other Companies;  
Land, Titles, Buildings, Manufactories, and Other Properties Liable to Be Assessed Towards the  
Relief of the Poor by Charles Penfold & John Thomas Kershaw

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**CHARLES PENFOLD & JOHN THOMAS KERSHAW**

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PRACTICAL REMARKS



UPON

# THE PRINCIPLE OF RATING

RAILWAY, GAS, WATER

AND OTHER COMPANIES;

LAND, TITHES, BUILDINGS, MANUFACTORIES

AND OTHER PROPERTIES

**Liable to be Assessed towards the Relief of the Poor.**

BY

CHARLES PENFOLD, SURVEYOR,

*FIFTH EDITION, REWRITTEN AND EXTENDED,*

BY

JOHN THOMAS KERSHAW,  
OF THE FIRM OF ARMSTRONG, KERSHAW, & MARSHALL,  
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## PREFACE.

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SINCE the fourth edition (1860) of "Penfold on Rating" was published, no less than three Acts of Parliament, having for their object some modification of the law relating to the subject discussed in that work have been passed, and, in addition to this Legislation, the Court of Queen's Bench has given judgment in a large number of important cases, in which the law, both in its application and limits, has been accurately defined.

These facts must be the apology of the Editor, if such be needed, for offering the present edition to the favourable notice of those who are either interested or engaged in the study and application of a difficult and uninviting branch of the national economy.

With reference to the mode of treatment pursued in the present edition, since it differs somewhat from that employed by the late Mr Penfold in the last, a word or two may be said.

In this, it has been the endeavour of the Editor to trace the subject from its simplest, through its more complicated, up to its more intricate conditions, in a natural and methodical sequence; commencing, for example, with a consideration of the principles which determine the gross and rateable values of unenclosed land,—which may be taken to represent real property in the simplest

form; thence, progressing by regular stages, to those which determine the same values of general tenements, houses, and land; and finally, of the property of gas, water, railway, and other public companies. Mr Penfold did not use this mode of treatment, but dealt with the several subjects as each presented itself to his mind.

With regard to the opinions herein stated, it should be remarked that they are, with one or two exceptions, those held by Mr Penfold, some of which were not confirmed as law until after his death. The principal one in which the Editor has taken up a position contrary to that held by Mr Penfold, refers to the mode of apportionment in the case of gas and water companies, and in this he has always differed from Mr Penfold, with whom, for many years, he was associated.

Technical questions in matters of law have been unnoticed, such being entirely without the sphere of a work like the present. Should the Editor prove, through the medium of this edition, to be of any assistance to those whose unthankful, and at times perplexing, duty it is to equalise the present unsatisfactory distribution of the poor-rates, by transferring their burden from the shoulders of those who now bear it in an unjust proportion, as he cannot but think, to those of the shareholders of many public companies, the rateable value of whose various properties is so imperfectly understood, he will consider himself amply repaid for the time and trouble he has necessarily expended in producing this edition.

The diminished bulk of the present volume, as compared with that of its predecessor, is due to the omission of the unimportant and cumbersome extracts from Acts of Parliament and Court judgments, which, in the last, tended more to confuse than to elucidate the subject.

The Editor cannot conclude this brief introduction without expressing his thanks to the representatives of the late Mr Penfold for the confidence they have reposed in him by the transfer of all the valuable manuscripts and data which Mr Penfold accumulated as the result of many years of professional labour and experience; and also to his partners, Mr Armstrong, M.A., C.E., and Mr Marshall, (Lecturer on Surveying, King's College,) who have at all times readily given him the benefit of their experience and advice during the progress of the work through the press.

37 NORFOLK STREET, STRAND, W.C.,  
*January 1, 1869.*





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