



Kennet & Avon Canal at Horton

Paul Wiltshire, of Horton, was summoned for the non-payment of rates. Wiltshire is a servant of the Kennet and Avon Canal Company, and lives in a cottage built by them on the banks of the canal. The ground of objection was, that as the property of the Company was by their act of Parliament exempt from rates until the interest upon the original shares should exceed 5 per cent., this cottage, as a portion of that property, was also exempt. The overseers of the parish, however, contended that Wiltshire's was a beneficial occupation, and that although he lived in the cottage rent free, as the servant of the Company, still he received proportionally a less amount of wages. As a case in point, it was urged that the offices of the Company in Devizes were assessed to the poor-rate.

The Bench inclined to the view taken by the overseers, and made an order for the payment of the rate, with costs, in a month thereby giving the Company an opportunity of shewing cause against the decision, if they thought fit.

[The clause under which this cottage is assumed to be exempt from payment of rates is the following:- provided that the said rates, tolls, and duties, by this act granted and authorized to be taken by the said Company of Proprietors, shall not at any time be charged with or subject or liable to the payment of any taxes or assessments whatsoever, except at such time or times as the net produce of the said rates, tolls, and duties shall (exclusive of such taxes or assessments) be sufficient to enable the said Company of Proprietors to divide the sum of five pounds per centum per annum on the full sum expended and laid out in or preparatory to the obtaining and passing this act, and the making the said canal and cuts, and in carrying the powers of this act into execution, until the said canal, cuts, and other works shall be completed.]

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