

APPEAL AGAINST AN ASSESSMENT.—Yesterday at the West Riding Court-house, Dewsbury, an appeal was made by Messrs. James Firth Crowther and John Crowther, maltsters, Mirfield, against an assessment of their maltkilns, made by the Assessment Committee of the Dewsbury Union. Mr. J. Ibberson, solicitor, appeared for the appellants, and Mr. West, barrister, of Leeds (instructed by Messrs. Chadwick and Sons, solicitors, Dewsbury), represented the Assessment Committee.—Mr. Ibberson contended that the assessment had been made on a wrong principle, and that the principle of structural value and area which was adopted in valuing ordinary mill property ought not to be applied in the case of maltkilns, which were usually assessed according to the number of quarters of barley malted. In support of his contention, he called Mr. Moxon, J.P., Pontefract; Mr. Joseph Lister, Mirfield; Mr. J. R. Smith, manager for Mr. T. K. Sanderson, Wakefield; and Mr. James F. Crowther, one of the appellants. For the Assessment Committee evidence was given by Joseph Walter Raby (Raby and Sons, Manchester, sanitary engineers, architects, surveyors, and valuers); Mr. Horsfall, land surveyor and valuer, Halifax; and Joseph Smith (Smith and Goddard, Bradford). Mr. Carr, chairman of the Bench, said the magistrates were not going to affirm any of the three principles of assessment, but simply consider what was advanced on both sides and act accordingly. After a long consultation the following decision was given:—The Dead Eyes portion of the property which had been assessed at £413 5s., was reduced to £378; the Wood End property, assessed at £366 10s., they reduced to £284; and the Little Moor property, assessed at the sum of £101 5s., was reduced to £98 16s., making a total reduction of £120 4s., and the Bench allowed the costs of the da .