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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1280 Press Mis.

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Dated 25–8– 1873.

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Read the following papers:—

No. 163. From J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Trichinopoly, 24th September 1872, No. 26.

With reference to G.O., No. 627, dated 4th May 1872, I have the honour to submit copies of minutes recorded by the Municipal Commissioners of this town, in continuation of the report submitted by the late President, Mr. Webster, under date 11th July 1872.

2. It will be observed that the views of the Commissioners generally are fairly expressed by Mr. Moore, only one other member, Mr. P. S. Sami Pillai, offering any other original remarks of importance on the points referred to.

3. The sum of the opinions is briefly that taxes are generally distasteful, but that the Profession-tax is by far the most obnoxious.

4. Messrs. Moore and Sami Pillai venture to hope that it may be remitted in time, as so much money will not be required when the expensive improvements now being carried out are completed. But I think the requirements of a town like Trichinopoly are likely to increase quite as fast as its income, and I doubt if it will be safe to calculate on any material reduction of expenditure for an indefinite number of years.

5. With these observations I proceed to offer my opinion on the subject with special reference to Mr. Moore's letter.

6. I entirely agree with him as to the Professional tax; it is most objectionable in every way, and shamefully unfair in its incidence. It is practically impossible for the European Members of the Commission to form any opinion as to the average profits of petty traders, and there is the most disheartening difference of opinion expressed in every instance by the Native Members upon whose opinion we are compelled to rely. I am satisfied, even from the very short experience I have had of municipal matters, that the poorest class of traders are most unfairly taxed, whilst the wealthier people cannot have their tax increased beyond Rupees 50, no matter how much they may have prospered in their trade. It appears to me that the Professional tax possesses almost every element that a tax ought not to possess, and I should be very glad to see it abolished altogether; but, as it brings in Rupees 13,000 a-year, it would be absolutely necessary to have some substitute. I believe the money might be raised without the slightest inconvenience to any one by a light octroi duty on all food grains consumed in the town; but before proposing such a tax, I should be glad to know if there is any probability of its being supported by Government. In the meantime, however, I can see no reason for the maximum limit of the Professional tax; nor can I understand, for instance, why I should have to pay only 50 Rupees for exercising my profession in Trichinopoly when I had to pay Rupees 100 for a less remunerative appointment in Madras. The people who could be most equitably assessed to such a tax are precisely those like myself, who ought in fairness to pay more than twice what they do under the present system. The assessment to this tax is invidious at any time, but it becomes especially so when the assessment of the petty traders has to be raised for some alleged increase of profits, and when the perfectly notorious increase of pay amongst salaried

servants of Government or private persons enjoys an absolute immunity from any increase of taxation.

7. Mr. Moore is also quite right, I think, as to the evil of municipal prosecutions; in fact I have very great doubt as to the legality of prosecuting people under Section 101 for allowing sewage water to flow on to the street when no reasonable means for removing it are provided by the Municipality, and such prosecutions have been much curtailed of late with reference to the proceedings of the Municipal Commissioners under date 5th September 1872, copy of which is enclosed. I may mention that, from the 1st of January to August, nearly half of the Town Sub-Magistrate's work consisted of municipal prosecutions, and nearly half of these were under Sections 101, 103, and 104.

8. I am not in a position to offer any remarks as to the propriety of allowing the people to elect their own representatives; but I am under the impression that the constitution of the Municipality would not be materially altered if this privilege was conceded, and I doubt if the popularity of the institution would be much enhanced by the concession.

9. I have no doubt the Commissioners are right in considering that tolls are not so much objected to by the inhabitants of *this* Municipality; nor is there any evidence that traffic has been in any way affected by them, or that the public have suffered much from oppression or irregularity on the part of the toll collectors.

10. It is not necessary to discuss here the rather difficult question of the various claims of the Local Fund Board and the two Municipalities to share in the profits to be derived from the traffic of the country.

11. I regret the delay there has been in the submission of this report, and could have wished for more time to form an opinion on the questions.

From L. MOORE, Esq., Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., Acting President of the Municipal Commission, Trichinopoly, dated Musery, 10th August 1872.

I have the honour to submit a few remarks on the two points on which the opinion of the Commissioners has been called for.

2. The first is the feeling of the population of this town regarding the Municipality. It appears to me that no advantage can accrue from attempting to conceal from ourselves the fact that Municipalities are as a general rule very unpopular institutions. But this is only what we might expect; taxation is disagreeable to all, and indeed, as far as I have had an opportunity of observing, the Europeans appear to me to dislike our bill collectors just as much as the Natives do, and to complain more loudly.

3. I think, however, that all the taxes are not equally objected to. I have scarcely ever heard any one find fault with that levied on vehicles and animals. It seems to be a very equitable tax on expenditure, and one in the collection of which no injustice can be done. The House-tax also appears to me to work well, the principal reason of which is that it is very easy to assess it, as a close approximation to the value of a house can be readily arrived at. It is, however, very different with the Professional tax. To make the assessment for it equitably is very difficult. It is very far from easy to ascertain what profits a petty dealer makes. He may appear to live well and yet derive only wretched pittance from his trade, while, on the other hand, his business may bring him large profits while he continues to live in a hovel. I think that it would be well worth the consideration of the Commissioners whether we could not by degrees manage to reduce the rates at which this tax is levied. Another year will, I hope, finish the work of filling in the moat,

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which costs us over Rupees 5,000 per annum, and I think we could then well afford to strike off at least that amount from our taxation, and so lighten the burden of the ratepayers.

4. The unpopularity of the Municipality is not, however, I believe, entirely caused by taxation, but also to a great degree by our criminal prosecutions and endless hustling on the part of our Inspectors and peons. The only way in which we can lessen the latter is by careful supervision on the part of all the Commissioners. As regards the former, I cannot but think that we encourage our Inspectors too much to institute prosecutions. I have often heard it observed at a meeting that an Inspector who has prosecuted no one during the week has done nothing. This, I think, is quite a mistake. My idea of a good Inspector would be one who scarcely ever prosecuted any one but kept his division clean without doing so, and that this can be done I am quite certain. If he makes a point of going through every street and lane in his division at least once in two days, and threatening every householder who allows sewage to flow into the street, or who has his backyard in a filthy condition, that if, when he next comes there, everything be not clean, a complaint will be lodged before the Sub-Magistrate, I believe that many prosecutions will not be necessary. The people are too sensible to subject themselves to fines if they can, with a little trouble, avoid them. But what is often done is as follows. An Inspector does not visit some back lane for weeks, and then suddenly makes a raid on it and prosecutes every one who has transgressed the Act, *i.e.*, probably everybody who lives there, and the long list of prosecutions sent up gets him the character of a good and active Inspector, when he is really the very reverse.

5. I have no doubt that in time the people will recognise the advantages that they derive from the Municipality, and will perceive that clean streets and backyards diminish fever and cholera; but still I think that it is well worthy of consideration whether the ratepayers might not be given a more direct interest in the acts of the Commissioners by being themselves allowed to elect them. If they were I believe they would cease to look on us as despotic, though perhaps beneficent tyrants. This is no doubt a wide subject, but not the less one that merits discussion.

6. The second point for discussion is the effect of tolls on the traffic of the country, and a statement as to whether any instances of irregularity have arisen in their collection.

7. On the whole I do not think that the levying of tolls gives rise to much oppression or injustice. During the fifteen months in which I have belonged to this Commission I can remember only one complaint of an improper collection having been made. The bandy drivers, I believe, very soon find out the amount that they should pay, and take good care to give no more. I do not think either that we have any proof that the tolls levied by this Municipality interfere with trade.

8. There are, however, many arguments against them that ought to be considered. I suppose that we levy them as a means of remunerating ourselves for the wear and tear of our roads by bandies belonging to outsiders, but then we pay nothing to the Local Fund Board to compensate them for the injury done to their roads by our bandies when they go beyond municipal limits. They also seem not to be a very equitable mode of raising money when there are two Municipalities as close as those of Trichinopoly and Streerungum are. The latter institution derives no benefit from tolls, as of course it would never do to have a gate at each end of the Cauvery Bridge. But I am unable to discover any reason why we should get Rupees 20,000 a-year from them, while they receive nothing. And not only do they lose by having no tolls, but as yet they have not levied any tax on vehicles and animals, and appear not to intend to do so unless we agree to suffer a small diminution of our profits, and allow bandies that have paid the tax in Streerungum to pass free through our tolls. If some arrangement of this nature is not made, bandy owners living in Streerungum who come into Trichinopoly every day, as many of them do, will have to pay a double tax on their conveyances—first of all a tax in their own Municipality, and then tolls on entering ours. I think that it is worth while to consider if it will not be better to give up tolls altogether, and for the Local Fund Board to be authorized to levy a bandy-tax throughout the entire district. This could be very easily done, and they might pay us a certain sum per annum as compensation for the loss of our tolls.

From J. McDOUGALL, Esq., Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 21st August 1872.

With reference to G.O., No. 627, of 4th May 1872, requesting the Commissioners of all the Municipalities to furnish Government with a complete picture of the working of the Municipality and the feeling of the inhabitants towards the institution, I beg to tender you a few remarks on the subject called for.

2. As a general rule taxation is considered objectionable by almost all the inhabitants, but at the same time I think they see that some good accrues from the taxes by keeping their thoroughfares clean, and which necessarily prevents disease from spreading as it would if the streets were not kept clean, and they do not grudge paying now as they did when the scheme was first started.

3. For the short period I have been on the Committee, I have never heard of an instance where the toll-keeper was accused of charging too large a tax; the natives as a rule are too sharp, and are not to be done or imposed upon in this manner.

4. I cannot see how the existence of the Municipality can in any way increase or decrease the traffic. Since Railways have been started the bandy traffic must have decreased in the districts through which the rail passes.

From P. SRIRAMULU, Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 26th August 1872.

Referring to paragraph 12 of Municipal Proceedings, dated 15th August 1872, requesting the Commissioners to give their opinion on the subjects called for in G.O., No. 627, dated 4th May 1872, I have the honour to state that not a single member, whether European or Native, pay their taxes without grumbling. In such difficulties endless prosecutions are instituted. In considering all this, I fully concur with Mr. Moore on all the points.

From S. AUSEERVADAM, Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 24th August 1872.

With reference to the circular regarding the G.O., No. 627, dated 4th May 1872, I beg to state that the institution is indispensable, as it largely contributes towards the municipal revenue, so that the abolition of it will in a measure affect the operations of the Municipality.

2. True it is that Municipalities are not appreciated by the mass of the people, but this unpopularity is in no way to be attributed to the imposition of tolls, but rather to that of the Professional tax, against which I have heard many complain.

3. The impost does not affect the traffic of the country, as the income of the Municipality derived from that source fully testifies.

4. During the space of five years in which I have been a Commissioner of the Municipality, there has come to notice but one instance of irregularity, in which a person was detained for not having taken the license which was unavoidable as the 1st of the month fell on a Sunday. The toll collector was punished for his presumption, and such cases have never since recurred.

From P. S. SAMI PILLAI, Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 27th August 1872.

In accordance to the resolution passed by the Commissioners with respect to the Government Proceedings, No. 627, dated 4th May 1872, I beg to offer my humble opinion on the points called for.

The feelings of the inhabitants on the system of Professional tax are in general of a hostile character; but according as they are prosperous or unprosperous, ignorant or civilized, in their

way of living, so also are their feelings vexatious or peaceful. I can specify, however, that among them there are three different classes of people whose feelings are divided into three different ways.

(1.) The rich merchants and sowcars who carry on trade on a large scale, and who could afford thereby a larger resource of income, regard this tax with an indifferent eye; and our bill collectors are often less subject to be treated by them with aversion, and, therefore, the tax is easily collected from them.

(2.) The civilized class of people, though not of a prosperous state in their pecuniary circumstances, still, since they understand what good and improvements Municipality has done hitherto, and is still doing for their country, as well as for the welfare of their health, they seem to manifest no discontent or hatred in the payment of their tax.

(3.) The last class of people, i.e., the petty merchants and traders who get but a paltry income, and whose circumstances in life are mingled with uneasiness, and those of lowest profession, who could hardly manage for their livelihood, and whose earnings are exceedingly insignificant, are those persons that look the tax with indignation and aversion. They show the total unwillingness to pay the tax, and style this mode of taxing a regular injustice and tyranny. For the people of this description I think a reduction for some years after in the rate of the tax may advantageously contribute to a great extent to sooth their afflictions, although a total exemption from it cannot be practicable. I recommend this reduction for some years after, as at present the Commissioners have before them a vast improvement still to be made for the beauty of the town as well as for the health of the inhabitants, and in that case a want of funds which may be caused by such reduction will not only paralyze the progress of the work, but also other works of no less importance tending to the sanitary condition of the town, which the Commissioners have now in view, cannot be brought into execution. As I think after few years, when a complete improvement is made throughout the town, there will be no [illegible] expenditure for a large sum of money as we experience now its necessity, a reduction in the rate of tax may then be [illegible] favouring the Municipality into want of funds.

2. The operation of House-tax does not, I believe, produce as much irritation on the feelings of inhabitants as the Professional tax does. It is, however, very essential to exempt from taxation a certain class of people, who, although they once lived in a wealthy condition, are now reduced to a state of utter poverty; such kind of people are put up, however, in a splendid house built during the time of their ancestors, but are living a wretched life without profession. I think that, in similar cases, the Commissioners should be allowed to use certain discretionary power to exempt or reduce the taxes imposed upon this sort of people as they deem proper.

3. The system of Toll-tax is, I think, in no way provoking on the minds of people, and also I am of opinion that the traffic in general is not in any way affected by having this kind of tax introduced in the Municipalities. The reason of this is because the rate fixed for this tax is insignificant, and the people care but very little to pay the same; certain irregularities in the collection of this tax were, however, brought to my notice. I hear that the contractors often collect for an unloaded bandy passing through their gates a rate fixed for a loaded bandy. As for instance, if a bandyman, ignorant of municipal rules, ever enters a toll-gate with an empty bandy only loaded with one or two bundles of straw, which he usually carries with him for feeding his own bullocks, the contractor construes that bandy as being a loaded one when it is not really so, and thereby extorts double fee from the bandyman, for which he is not lawfully entitled. I am of opinion that this kind of irregularities, practiced by the contractors upon the poor ignorant peasants and villagers, will cease to exist if competent municipal servants are nominated and posted at each gate in order to check the same.

4. Prosecution is not, of course, a pleasing thing for the people. If the Division Inspector is so active as to go every day to inspect his division, if whenever he finds a case of nuisance he takes the trouble of warning once or twice the party who may be guilty of such nuisance, I think then many cases falling within the scope of prosecution may be avoided, and the Inspector may easily get such nuisance removed without having recourse to the arduous task of criminal prosecution. But it is to be observed that, considering the extent of a division which an Inspector is to look after, it is quite impossible to expect him to proceed every day throughout his division, unless he

is assisted in his work with one or two Sub-Inspectors and extra peons according as the length of a division may require. Although prosecution is an annoyance for the people, and for that reason it is very desirable that it should be sanctioned within certain restriction, still I cannot recommend its entire abolition, for natives are in general the people who do not attach much importance to the cleanness, nor do they care to keep their houses in a neat and wholesome state; and unless the fear of being prosecuted for any breach of the municipal law works in their mind, it is not possible to exact from them a submission to it. The sanitary condition of the town is a thing of so much importance for the safety of human life, any toleration on the part of the Commissioners in the removal of any nuisance will prove but very detrimental and injurious to the health of the community at large. It is a well-known fact that Trichinopoly is a celebrated place for cholera. If we glance at the Sanitary Report, No. 703, dated 13th June 1872, lately submitted to the Government by the Sanitary Commissioner, we will find that the number of deaths caused by that fearful disease, for the last two years, is incomparably very small in consideration of those occasioned in the preceding years. If we question what has effected this marked diminution in the above disease, we are materially inclined to attribute this change to most improvements done to the town by our municipal institution in the sanitary system.

From D. PERIYASAMI MOODELLIAR, Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 22nd August 1872.

With reference to the extract of Proceedings of the Municipal Commissioners at a meeting held on the 15th instant, received late yesterday evening, I have the honour to make the following observations.

considering [illegible] although the institution has invariably worked so far favourably, yet I think a feeling of discontent appears to pervade the people. There has been ever since the establishment of the Municipality a general feeling of hostility to the imposition of tolls, &c., especially upon those classes who are scarcely capable, though very willing, to meet the demand for their impoverished condition in life.

From VENKATESA TAWKER, Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 28th August 1872.

With reference to the extract Proceedings of the Municipal Commission for Trichinopoly, dated 15th instant, I beg to state as follows.

2. The Municipality collect on profession-tax, house-rent, tolls, market fees, slaughter-house fees, straw-market fees, sale of filth, sale of night-soil, &c., and it uses the revenue in making and repairing roads, lanterns, tanks, markets, cleaning town, planting avenues, sanitary improvements. The town people generally feel oppression in paying taxes, especially more so with regard to that of profession. No irregularity nor oppression on the part of the toll collectors was ever noticed, except detention till the toll rent is paid and tickets obtained.

From RAJARAM TAWKER, Municipal Commissioner, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 28th August 1872.

With reference to the extract Proceedings of Municipal Commission for Trichinopoly, dated 15th instant, I beg to state as follows:—The Municipality collect profession-tax, house-rent, tolls, market fees, slaughter-house fees, straw-market fees, sale of night-soils, &c., and it uses the revenue in making and repairing public roads, lanterns, tanks, works, cleaning towns, and planting avenue trees, sanitary improvements. The town people generally feel oppression in paying taxes, especially more so with regard to that of profession. No irregularity nor oppression on the part of the toll collector was ever noticed, except detention till the toll rent is paid and tickets obtained.

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EXTRACT from the Proceedings of the Municipal Commissioners for the Town of Trichinopoly at a Meeting held on the 5th September 1872.

* * *

Paragraph 4.—Read Memorandum of the President, proposing that the sewage water from the streets should be removed by night-soil carts, and to form a Sub-Committee for considering the introduction of dry-earth conservancy.

Resolved that, as an experiment, one extra night-soil cart be entertained for Silk-weavers' Street alone, and that the Town Commissioners be requested to report after a month how many houses can be cleaned by one cart.

Resolved, also, that Mr. McDougall, Mr. Moore, and Asservadam Pillai be requested to form themselves into a Committee for the improvement of the present system of latrines and the introduction of the dry-earth system.

TRICHINOPOLY, *24th September* 1872.

(Signed) J. B. PENNINGTON,
President.

From Lieutenant-Colonel A. SAGE, Vice-President of the Municipal Commission, Trichinopoly, to J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, dated Trichinopoly, 24th September 1872.

Having carefully perused Mr. Lewis Moore's letter to your address, I fully endorse his remarks on the working of the Municipality of Trichinopoly as regards the several denominations of taxes. I have had a full experience of the way in which the European inhabitants in my division regard the Professional tax especially, and that is, with great dissatisfaction

2. With reference to the question of tolls, the subject has not been brought in any way under my notice, and, therefore, I am unable to give an opinion thereon.

No. 164. From J. B. PENNINGTON, Esq., President of the Municipal Commission, Trichinopoly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Trichinopoly, 12th March 1873, No. 43.

With reference to my letter, No. 26, dated 24th September 1872, reporting on the feeling of the town's-people on the subject of municipal taxation, I have the honour to request that I may be favoured with the views of Government on the suggestion made in paragraph 6 of my letter. The feeling against the Professional tax seems to increase (especially in Streerungum), and I should be glad if some other means of raising money could be devised.

No. 165. MINUTE by the Hon. J. D. SIM, C.S.I., dated 31st March 1873.

The substance of the representations of the President and Commissioners of the Trichinopoly Municipality is that municipal institutions are not appreciated by the masses; that the taxation which accompanies them is unpalatable; and that of the various taxes in force, the tax on "Arts, Professions, Trades and Callings" is especially unpopular but cannot be dispensed with unless some equivalent be provided. The President proposes to substitute an octroi "on all food grains consumed in the town," and to raise the maximum rate of the Professional tax which is now Rupees 50.

2. I would not hold out the least encouragement to the levy of the octroi duty suggested; it will prove vexatious and unpopular in the extreme, and will

press with especial severity on the poor—the very class whom we seek to relieve. We are assured on the best authority that nothing has disquieted our people more than the frequent changes in taxation which have occurred of late years, and this state of anxiety and apprehension cannot subside so long as we go on exercising our ingenuity in devising new forms of taxation. The "octroi" was duly considered when the Acts of 1871 were discussed and was deliberately rejected, the Government being of opinion that the taxes selected should suffice, and would be the least objectionable and unpopular. The Trichinopoly Municipality has now been in existence for several years; the most urgent needs of the town in the way of material improvement, such as roads, water-supply, and the like, must be sufficiently met to admit of some relief being now afforded to the poorer classes of the community, and the law provides the means of doing this.

3. I am unable to concur in the resolution arrived at by the Government to abolish the Professional tax as far as possible this year, and absolutely next year in every Municipality.

4. The Municipal Law of 1871 is not a novelty.

5. In 1850, ... Act (No. XXVI.) was passed by the Imperial Legislature to enable the inhabitants of any place to tax themselves for municipal purposes and introduce municipal self-government. The law remained a dead letter; indeed its introduction in one important town by desire, as was supposed, of the principal inhabitants led to riotous proceedings. In 1865, the Madras Government seeing it hopeless to expect the people ever voluntarily to assess themselves for such purposes, passed the first local Municipal Law (No. X. of 1865) enabling the Governor in Council to form any town into a Municipality, and to appoint Commissioners to raise funds, and to carry out all necessary improvements. The Municipal Commissions comprised the Magistrate as ex-officio President, the Public Works Range Officer, and not less than five inhabitants of the place; the taxes permissible were a house-tax, a tax on arts, trades, and tolls, taxes on conveyances and animals, and fees on the registration of carts; and the purposes to which the funds raised were to be applied were the maintenance of the local Police force, drainage, roads, and "such things as may be necessary for the preservation of the public health." The State contributed twenty-five per cent. of the amount so raised and expended.

6. The changes introduced by the present law, No. III. of 1871, consisted chiefly in relieving the Municipalities of the charge for the Police, the Government grant-in-aid being likewise withdrawn, and in extending the scope of the expenditure by including among the purposes to which the funds could be applied educational and sanitary arrangements. The taxes remained the same; but the Professional tax, instead of comprising five classes, ranging from 2 to 50 Rupees per annum, was altered to comprise eight classes, varying from 1 to 100 Rupees annually—a change which obviously distributed the burden more fairly and enabled the Commissioners to lighten that of the poorer classes. Moreover, while under the Act of 1865 the Commissioners could exempt a person only on the ground of poverty, they can, under the Act of 1871, with the sanction of Government (which has never yet been withheld), exempt "any *class* of persons" whom they may "deem it expedient to exempt." This applies to all the taxes leviable, and under good administration affords ample scope for all reasonable and equitable consideration.

7. The Professional tax is one of very old standing, having been one of the items of the old "Moturpha" and, considering the low and graduated scale of charge and the power of remission possessed, the Commissioners of a town ought to have little difficulty in assessing it with fair accuracy. It never was intended that it should be graduated, like an income-tax, according to the exact income of each person assessed, or a percentage rate would have been adopted. It is in fact a license fee for the exercise of certain callings, and is roughly graduated according to their supposed profitableness.

8. The tax is unpopular, but so is every tax. If popularity is to be the crucial test of our financial policy, we shall have to govern the country with an empty treasury; and when improvements are stopped we shall have the intelligent and wealthy classes crying out against our administration, as the ignorant do now against the taxation, far less than they formerly had to bear, without which progress and improvement must come to a stand-still. The Native Commissioner who has gone most fully into the subject divides the town's-people of Trichinopoly into three classes—the wealthy who are indifferent to the tax; the "civilized class of people (who) though not in a prosperous state in their pecuniary circumstances, still, since they understand what good and improvements Municipality has done and is still doing for their country as well as for the welfare of their health, seem to manifest no discontent or hatred in the payment of their tax;" and "the petty merchants and traders who get but a paltry income, and whose circumstances in life are mingled with uneasiness, and those of lowest profession, who could hardly manage for their livelihood, and whose earnings are exceedingly insignificant, (and) these persons look on the tax with indignation and aversion." The law, as I have pointed out, enables the Commissioners to relieve these classes, and this is all that the gentleman from whom I have quoted proposes, though only after some years. There is no reason why the first two classes should not contribute for the benefits they receive. The Hon. V. Ramiengar, C.S.I., on this subject writes as follows:—"The taxes imposed by the Towns' Improvement Act no doubt did create a feeling of discontent at first, but people are not so blind or unreasonable that they do not see the vast improvement which has been effected in the condition of towns which were once hot-beds of disease. I need only instance such places as Salem, Bellary, Trichinopoly, and Vellore. Considering that the taxes are confined only to towns, that the money raised in them is spent within their limits and for the benefit of the inhabitants, and that much perceptible good has already been done by the money so raised and spent, I am not prepared to say that any great dissatisfaction is now felt by people taxed for municipal purposes." No one who knew the condition in which all our provincial towns were prior to the enactment of these municipal laws—how frequently they were decimated by cholera, and how destitute they were even of pure water—can fail to appreciate the advantages which have resulted from these Acts, and so it will be with the inhabitants themselves; growing experience of the solid benefits resulting even in the infancy of municipal institutions will reconcile them to the sacrifices which they have entailed.

9. The summary withdrawal of this source of revenue must seriously embarrass the Commissioners and lead to other taxes—the house-tax for instance—being more rigorously exacted. In Trichinopoly the Commissioners plainly say