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# MADRAS RECORD OFFICE.

## Government of Madras.

Finance DEPARTMENT.

G.O. No. 473 Press ~~Mis.~~

43-45.

Dated 8-4- 1873.

60/11

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Financial Department, 8th April* 1873.

Read the following papers:—

No. 43. From the Officiating President to the Municipal Commission, Madras, to the Chief Secretary to Government, Fort St. George, dated Madras, 24th December 1872, No. 471:—

I have the honour to acknowledge the Proceedings of Government noted in the margin, and to state, for the information of Government, that the land used by Government for the deposit of salt has been ascertained, according to a recent admeasurement, to contain 28 cawnies, or 672 grounds, of 2400 square feet each ground, or thereabouts, and that the valuation thereof has been estimated at 7 Rupees per ground per mensem, the rate at which, I believe, Government generally charge as occupation rent for their land.

Dated 23rd November 1872, No. 1557, Financial Department.

2. I may mention that ground rents, which have been recently made over by Government to this Municipality, were charged by Government, and are continued to be charged by the Municipality, at from 7 to 35 Rupees per ground per month; that the rate at which Government charged strand rent before it was made over to this Municipality, and which the Municipality has since continued to charge, is from 7 to 14 Rupees per ground per mensem; and that certain parcels of land situate in the vicinity of that in question and belonging to the Municipality have been let at 7 Rupees and 8 Annas per ground per month.

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Referred to the Collector of Madras for report.

FORT ST. GEORGE,
10*th January* 1873.

(Signed) J. STURROCK,
*Acting Under Secretary.*

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No. 44. From the Officiating Collector of Madras, to the Chief Secretary to Government, Fort St. George, dated Madras, 24th March 1873, No. 81.

With reference to the Order of Government on the letter from the Officiating President, Municipal Commission, No. 471 of 24th December last, I have the honour to report that the annual value fixed by him on the Salt Cotaur premises is exorbitant.

2. The enclosed statement will show that much larger compounds containing buildings far more spacious and elegant than those of the Salt Cotaur have been valued by the Municipality at considerably lower rates.

3. There are 19 cawnies of land to the north-west of the Salt Cotaur, which are let at 60 Rupees per cawny per annum. The area is leased out in small plots, and this is the highest rate they could realize. According to this maximum rate, the Salt Cotaur would yield 1,680 Rupees per annum; adding to this the estimated rental of the buildings thereon, Rupees 1,920, the total maximum annual rental would be to Rupees 3,600, whereas the Municipality have fixed the annual value at Rupees 56,448. I must also observe that in a statement of valuations of Government property received from the President, under date 8th November 1871, the annual value of the Salt Cotaur is entered as Rupees 1,320, and it is difficult to understand how the annual value of these premises could have risen, in less than a year,* to forty-three times its former amount.

* *i. e.*, between 8th November 1871 and 18th October 1872.

4. A copy of the Deputy Collector's report is herewith sent.

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From the Deputy Collector of Madras, to the Acting Collector of Madras, dated Madras, 28th February 1873, No. 156.

With reference to your endorsement No. 14, dated the 15th January 1873, on the letter from the Officiating President of the Municipal Commission, Madras, No. 471, dated 24th December last, I have the honour to report that the amount demanded by the Municipality, as the rate on the land used for the deposit of salt and for a few small buildings thereon, appears to be excessive. In calculating the annual value of these buildings and the surrounding land, the provisions of Section 72 of the Municipal Act appear to have been entirely overlooked. In this section it is stated that the estimated gross annual rent at which the land might be reasonably expected to let from year to year shall be held and deemed to be its annual value. To the west of this is situated the Railway Goods Shed. To the west of this lies the Alexandra Press, owned by Messrs. Arbuthnot and Co. To the north-west of this lie 19 cawnies and odd of land which is let at, on an average, 95 Rupees a month, that is, 5 Rupees a cawny. This high rent is obtained by leasing the land in small plots; but, if the whole is leased out, it cannot fetch rent at this high rate of 5 Rupees a cawny. According to this rate the monthly rental of the Salt Cotaur lands will amount to Rupees 140; add to this the estimated rental of the buildings thereon, Rupees 160, the total will be Rupees 300 per month; but this is not the manner in which the annual value is prescribed to be ascertained. Whatever rent the whole compound, with the buildings thereon, will as whole yield, if leased out, should form the annual value. If this rule be applied to the lands in question with the buildings thereon, the annual value thereof will not exceed Rupees 220 a month. I learn that the Municipality is not in the habit of fixing the annual value of the land forming a compound in the manner in which they wish to deal with the Salt Cotaur lands. If so, I do not see any reason why an exception should be made in the case of these lands.

2. In more salubrious localities compounds, measuring nearly double the extent of land and containing in them buildings hundred times neater and more spacious than those of the Salt Cotaur, fetch only 200 Rupees a month. If so, what should be the gross annual rent at which the Salt Cotaur lands might reasonably be expected to let from year to year, considering their position, their extent, and the small and shabby buildings thereon, is not very difficult to arrive at. Yet the President puts the rent down at 4,704 Rupees a month!!

3. With reference to paragraph 2 of the Officiating President's letter, I beg to observe that ground rents which the Government used to collect have no bearing to the question at issue. They were Government revenue according to Section 16 of Act XII. of 1851, and do not and need not represent the rental of the ground; that strand rent is equally a tax, and the same remark applies to it; and that I am not aware of any parcel of land in the vicinity of the Salt Cotaur lands which belong to the Municipality, and which the President, as alleged by him, has let at 7 Rupees and 8 Annas per ground. To the east of the Salt Cotaur compound, there is the Cochrane's Canal which separates the town from the suburbs. I fancy the President does not refer to lands to the east of the canal and inside the town. If so, there is no land to the west, south, and north of the land in question which the Municipality holds and has let at 7½ Rupees a ground a month.

4. I beg to be excused for the liberty I take in adding that it would be a most profitable concern to Government to remove the salt from these Cotaurs to some other place out of the municipal limits, and let the land in question to the Municipality for the annual value the President wishes to fix thereon, Rupees 56,448.

5. Under these circumstances I consider that 220 Rupees a month or 2,640 Rupees represent a fair annual value of the Salt Cotaur compound. The letter of the President is herewith returned.

*Proceedings of the Madras Government, Financial Department,*
*8th April* 1873.



No. 45. ORDER THEREON, 8th April 1873, No. 473.

The Collector of Madras will consult the Advocate-General through the Government Solicitor, and take the necessary steps for appealing against the increased valuation and assessment of the land occupied by the Salt Cotaurs, Elephant Gate Bridge Road.

(True Extract.)

*Chief Secretary.*

To the Acting Collector of Madras, with an Enclosure returned.
,, Government Solicitor.

Exd. E. C. Shunker.

Govt. of Madras

FINANCIAL.

To

The COLLECTOR of MADRAS,
&c., &c.,

Dated April, 8th.

Read.

G. O, 8th April 1873, No. 473.

APRIL.
Nos. 43–45.

Directing the Collector to take the necessary steps for appealing against the increased valuation and assessment of the land occupied by the Salt Cotaurs, Elephant Gate Bridge Road.

A.No: 471

Assessment Department.
Municipal Commissioner's Office.
Madras 24th December 1872.

From

Colonel A. Retherdon.
Officiating President Municipal Comrs.
Madras.

To

W. Hudleston Esq.
Chief Secretary to Government.
Madras.

Sir,

I have the honor to acknowledge the Proceedings of Government noted in the margin, and to state for the information of Government, that the Land used by Government for the deposit of Salt has been ascertained, according to a recent admeasurement, to contain Twenty Eight Cawnies, or Six hundred and Seventy two grounds, of 2400 Square feet each ground, or thereabouts; and that the valuation thereof has been estimated at Seven Rupees per ground per Annum, the rate at which, Adjoining

Dated (25th Nov. 1872. No: 1557 Fin. Departt.

672
12
8064
1344
5645
2822
1411
4233

monthly rent 470 4
annual 5644
Note 4233

Government generally charge as occupation rent for their land.

2. I may mention that ground-rents which have been recently made over by Government to this Municipality, were charged by Government, and are continued to be charged by the Municipality, at from seven to thirty five Rupees per ground per month; that the rate at which Government charged Strand-rent, before it was made over to this Municipality, and which the Municipality has since continued to charge, is from seven to fourteen Rupees per ground per house; and that certain parcels of land situate in the vicinity of that in question and belonging to the Municipality have been let at seven Rupees and eight Annas per ground per month.

I have the honor to be,

Sir,

Your most obedient servant

Alex Anderson

Offg Pres. Mun. Commission

No. 156.

Deputy Collector's Office.
Madras 28th February 1873.

9 d

From
The Deputy Collector of Mount.

To
The Acting Collector of Mount.

Sir,

With reference to your Endorsement
No. 14 dated the 10th January, 1873, on
the letter from the Officiating President
of the Municipal Commission dated
No. 471 dated 4th December last, I
have the honor to report that the annual
demanded by the Municipality on the
Kate on the land used for the deposit of
Salt amot for a few small buildings —
thereon, appears to be excessive. I calculate
the annual value of these buildings,
and the surrounding land, the previous
of Section 42 of the Municipal Act
appear to have been entirely overlooked.
In this Section, it is stated that the
estimated gross annual rent at which the
land might be reasonably expected to
let from year to year, shall be held and

Colle No. 5. of 1873

Received in the Collr. of Madras 11/1/73

Referred to the Collector of Madras for report.

Fort St. George.
10th January 1873.

J. Hurnall
Ag Under Secy

Desl no 45

No. 14.

Forwarded to the Dy Collector of Madras for report.

J. Hurnall
Offg Collector.

15/1/73

Finant. 1872 Depart.

From
The President, Municipal
Commrs, Madras.
No. 471.

Recd. 8th April 73 No. 113

Dy 24th Decr 72.
Dy 26th Dec 72.

No. 2676

States that the land used by Govt for the deposit of Salt has been ascertained to contain 28 Cawnies, or 672 grounds of 2400 square feet each ground, as thereabouts, and that the valuation thereof has been estimated at 7 Rs per ground per mensem.

Referred

C 3/4/73
R 5/4/73.

Govt: 23rd Decr 72 No. 86-8
Mis 24th Octr — 1152

and deemed to be its annual value.
To the west of this, is situated the Railway Goods shed. To the west of this, lies the Alexandra Press, owned by Messrs Arbuthnot & Co. To the north west of this lie 19 Cawnies and odd of land which is let at, on an average 95 Rupees a month, that is 5 Rupees a Cawny. This high rent is obtained by leasing the land in small plots, but if the whole is leased out, it cannot fetch rent at this high rate of 5 Rupees a Cawny. According to this rate, the monthly rental of the Salt Kottaur lands will amount to Rupees 140; add to this, the estimated rental of the buildings thereon Rs 160 the total will be Rs 300 per month; but, this is not the manner in which the annual value is prescribed to be ascertained. Whatever rent the whole compound with the buildings thereon will as whole yield, if leased out, should form the annual value. If this rule be applied to the lands in question, with the buildings thereon, the annual value thereof, will not exceed Rupees 220 a month. I learn

11d 5

learn that the Municipality is not in the habit of fixing the annual value of the land forming a compound in the manner in which they wish to deal with the Salt Kottaur lands. If so, I do not see any reason why an exception should be made in the case of these lands.

2. In more salubrious localities, compounds measuring nearly double the extent of land, and containing in them buildings hundred times neater and more spacious, than those of the Salt Kottaur, fetch only 200 Rupees a month. If so what should be the gross annual rent at which the Salt Kottaur lands might reasonably be expected to let from year to year, considering their position, their extent and the small and shabby buildings thereon, is not very difficult to arrive at. Yet the President puts the rent down at 470 Rupees a month.

3. With reference to para 2 of the Officiating President's letter, I beg to observe that Ground rents which the Government used to collect have no

bearing

bearing to the question at issue. They were Government Revenue according to Section 16 of Act XII of 1851, and do not and need not represent the rental of the ground; that ground rent is equally a tax, and the same remarks applies to it; and that I am not aware of any parcel of land in the vicinity of the Salt fottaur lands, which belong to the Municipality, and which the President as alleged by him, has let at 7 Rupees and 8 annas per ground. To the east of the Salt fottaur compound, there is the Cochrane's Canal which Separates the Town from the Suburbs. I fancy the President does not refer to lands to the east of the Canal and inside the Town. If so there is no land to the west, South, and North of the land in question which the Municipality holds and has let at 7 1/2 Rupees a ground, a Month.

4. I beg to be excused for the liberty I take in adding that it would be a most profitable concern to Government to remove the salt from these fottaurs to

Some other place out of the Municipal limits, and let the land in question to the Municipality for the annual value the President wishes to fix thereon — Rupees 56,448.

5. Under these circumstances I consider that at 220 Rupees a Month, or 2640 Rupees represent a fair annual value of the Salt fottaur compound. The letter of the President is herewith returned.

I have the honour &c.

Signed R. Rajonatha Row

Deputy Collector.

1 Encl

A Arbuthnot

Asst Collector.

Ed

Revenue Board

Madras Collector's Office
No. 81. 24th March 1873.

15d

From,

The Honorable D. Arbuthnott,
Offg. Collector of Madras.

To,

The Honorable H. Huddleston
Chief Secretary to Government
Fort St. George.

Sir,

With reference to the order of Government on the letter from the Officiating President Municipal Commission No. 471 of 24th December last, I have the honor to report that the annual value fixed by him on the Salt Golaus premises is exorbitant.

2. The enclosed Statement will show that much larger compounds containing buildings far more spacious and elegant than those of the Salt Golaus, have been valued by the Municipality at considerably lower rates.

3. There are 19 cawnies of land to the North West of the Salt Golaus, which are let at 60 Rupees per Cawny per annum. The area is leased out in small plots, and

Sd. a letter from the Offg. Collector of Madras dated 24th March 1873 No. 81.

G.O. 8th April 73 No. 44

Rd. 10/4/73

and this is the highest rate they could realize. According to this maximum rate, the Salt Golaus would yield 1680 Rupees per annum; adding to this the estimated rental of the buildings thereon, Rupees 1920, the total maximum annual rental would be to Rupees 3600, whereas the Municipality have fixed the annual value at Rupees 5,644 8. I must also observe that in a State-ment of valuations of Government property received from the President, under date 8th November 1871, the annual value of the Salt Golaus is entered as Rupees 1320, and it is diffi-cult to understand how the annual value of these premises could have risen, in less than a year to 4 3 times its former amount.

x herewith sent. to be returned.

x i.e. between 8th November 1871 and 18th October 1872.

4. A copy of the Deputy Collector's report is herewith sent.

I have the honor to be
Sir,
Your most Obedient Servant.

D Ruthnaswamy

Offg Collector of Madras

WM

Instr. 26 Oct 72 Lr. 1452.
— — 23 Nov 72 Rec. 86-87.
Act Re. IX of 1867.
— Re. XII of 1851.

Fin. 1873 Department.

From,

The Offg. Collector of Madras.

To,

The Chief Secretary to Government.

Dated 24th March 1873.
Received 27th March 1873.

No. 81.

No. 78 — 3 Enclosures. [Petn.]

With reference to G. O. on letter from the President, Municipal Commission No. 471 of 24th December 1872, reports that the annual value fixed by him on the Salt Cottaur premises is exorbitant.

Dispatch

With an Order

e 3/4/73
D 5/4/73.

Read No. 2676 & 78.

Order 8th April 1873 No. 473.

~~Cancelled by the Special Act~~ ~~Act~~ ~~of 1867~~ ~~for revision of the valuation and assessment of the division~~ The Collector of Madras will take the necessary steps for appealing against the increased valuation and assessment of the land occupied by the Salt Cotaur, Elephant gate bridge road.

H.

Submit the act. for. Keep the pr. Sd:

Cancelled

As Coll. of Madras. with enclosure returned.
Govt. Solicitor.

25-21.9.49

Govt. of {1873} Madras.

Financial

C

The Collr of Madras.

Dated April 8
Read.

Encl.

G O. 8 April 1873, No. 473

Nos. 43. 45.

Directing the Collr to take the necessary steps for appealing against the increased valuation & assessment of the land occupied by the Salt Colours Elephant Gate bridge road