M.R.O. 1—77,000—8-6-37.

(1) Number of pages_____

(2) Date of repair 25-10-40

(3) Initials of the Reference_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1829 Press Mis.

1897.

Dated 14-9- 18 97

6/7

Not to be folded or roughly handled

Municipal—Taxes.

No. 98. Read the following letter from W. D. HORSLEY, Esq., President, Municipal Commissions, Cuddapah, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort Saint George, dated Cuddapah, 2nd September 1875, No. 91:—

In reference to G.O., No. 430, dated 24th February 1875, I have the honor to forward a resolution of the Cuddapah Municipal Commissioners regarding the cess on lands within the Municipality.

2. The majority of the Commissioners are in favor of a cess at Annas 8 per acre on wet and garden lands, and at Annas 2½ per acre on dry land.

3. The Vice-President is in favour of a rate at Anna 1 per Rupee of assessment.

4. If levied as voted by the majority, the cess will amount to Rupees 290-8-5. If as proposed by the Vice-President the total cess will be Rupees 253-4-1.

5. It seems to me to be of little moment at which rate the cess is levied, the difference in receipts being so small.

6. The rates proposed by the majority of the Commissioners may be sanctioned by the Government.

No. 99. ORDER THEREON, 14th September 1875, No. 1829.

The President has already been informed that the levy of a Local Fund "Cess" on land within municipal limits is illegal.

2. He will now be informed that the Municipal Commissioners having been vested with power, under the Towns Improvement Act of 1871, to levy for the purposes of the Act "a rate on houses, buildings, and lands" according to the annual value thereof, they should proceed to exercise it. No separate authority is needed for the levy of a rate on land which must be the same as on the other two descriptions of property specified.

(True Extract.)

Officiating Chief Secretary.

To the President of the Municipal Commissions, Cuddapah.

Exd. J. Wright.

Extract from the Proceedings of the Municipal Commissioners for the Town of Cuddapah dated 17th April 1875.

32

3. Read Proceedings of Government dated 24th February 1875, No 430, informing the President of Cuddapah Municipality that if land cess under Act IV. of 1871, is levied within Municipal limits the practice should be discontinued being illegal, and that if it is desired that land should be taxed it must be done under the provisions of the Municipal Act, ordered to lie over to another meeting.

4. Read letter from the Vice President Municipal Commissioner Vellore, informing that gardens within the Municipality are assessed at 5. per cent upon their annual value and that lands are not subjected to assessment.

5. Read letter from the Vice President, Municipal Commissioner, Kurnool informing that gardens and lands are assessed at 4. per cent upon their annual value.

6. Read letter from the Vice President, Municipal Commissioner

Govt. of {1875} Madras.

FINANCIAL.

To THE PRESIDENT OF THE MUNICIPAL COMMISSIONS, *Cuddapah.*

Dated September, 14*th*.

Issued

Recd. *Encl.*

G.O., 14*th* September 1875, No. 1829.

SEPTEMBER.
Nos. 98-99.

Municipal Taxes.—The President, Cuddapah Municipality, informed that the levy of a Local Fund "Cess" on land within municipal limits is illegal, and that the Municipality having by the Act been vested with power to levy "a rate on houses, buildings, and lands" they should proceed to exercise it.

missioner, Gooty, informing that land has been assessed at ½ anna per rupee of assessment.

7. Read letter from the Vice President, Municipal Commissioner Conjeveram, stating that the lands and gardens are not brought under taxation in that Municipality.

Resolved that all wet and garden lands within the Municipal limits be taxed at 8. annas and the dry and waste lands at 2. annas 6. pies per acre. The Sanction of Government be obtained for the same thro' the President.

× × ×

(Signed) M. Iyasawmy.
Vice President.

(True Extract)

C. W. Mackay
President
Municipal Commissioner

No 91. Municipal Commissioner's Office
Cuddapah 2nd September 1875

From

The President
Municipal Commission
Cuddapah

To The Chief Secretary to Government
Public Department
Ootacamund.

Sir,

1. In reference to G.O. No 430, dated 24th February 1875, I have the honor to forward a resolution of the Cuddapah Municipal Commissioners regarding the cess on lands within the Municipality.

2. The majority of the Commissioners are in favour of a cess at As 8 per acre on wet and garden lands and at As 2½ per acre on dry land.

3. The Vice President is in favour of a rate at A. 1. per rupee of assessment.

4. If levied as voted by the majority, the cess will amount to Rs 290-8-5. If as proposed by

by the Vice President the total cess will be Rs 253. 4. 1.

5. It seems to me to be of little moment at which rate the cess is levied, the difference in receipts being so small.

6. The rates proposed by the majority of the Commissioners may be sanctioned by the Government.

I have the honorable,
Sir,
Your most obed[t] Servant
W Hunter
President
Municipal Commissioners

90

Municipal. Dept.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Cuddapah Municipality dy 2nd Sept. 1875, No 91.

Order thereon - Ordered. 14th Sept. 1875. No 1829.

The President has already been informed by Govt. Order that the levy of a "cess" on land within Municipal limits is illegal.

2. He will now be informed that the Municipal Commissioners having been vested with power under the Towns Improvement Act of 1871, to levy for the purposes of the Act "a rate on houses, buildings, and lands" according to the annual value thereof; and that they should proceed to exercise it.

From the Chairman Municipal Council
To the Municipal Commissioners
Cuddapah

To the Chief Secretary to Government
Public Department
Ootacamund.

No 1829

Dated 2 September 1875
Received 9. — 3 1875

Enclosure 1. No 2049.

Requesting sanction for levying tax on lands & buildings at the rate of 8 as per Act and levy of cess on lands and 2½ assessment on dry land.

No 98

exercise it. the powers.
No separate authority
is needed for the levy
of a rate on land which
must be the same as
on the three descriptions
of property specified.

To

The President of the
Candidate Assembly

Desp'd 14

Ent'd
10-9-75

Govt. of {1875} Madras.

Fwd.

To

Dated 14 Sept 1875. No. 1829
Recd.

Nos. 98 99

Municipal Taxes – The Presk Cuddapah Municipality – informed that the levy of a Local Fund "Cess" on land within municipal limits is illegal and that the municipality having by the act been vested with power to levy "a rate on houses buildings and lands" they should proceed to exercise it.