M.R.O. 1—77,006—9-6-37.

(1) Number of pages 10

(2) Date of repair 26-8-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	420	Press Mis.
329-330.		329-330
Dated	26-2-	1895.

6/7

Not to be folded or roughly handled

Municipal—Assessment.

No. 329. Read the following letter from W. D. HORSLEY, Esq., President of the Municipal Commission, Cuddapah, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Cuddapah, 4th February 1875, No. 165 :—

With reference to the remarks of Government in their Proceedings, dated 15th December 1874, No. 2100, paragraph 3, I have to report that there was no balance at the end of 31st March 1873 on account of "Endowments." A sum of Rupees 452-15-5 on account of the Civil Dispensary and Rupees 258-1-9 on account of the Poor-house, which remained as balance in the Government Savings' Bank Book previous to the transfer of the above institutions to the Municipal Commissioners, was made over to the Municipality in the month of August 1873 and amalgamated with that fund. Those items have, therefore, been shown in Statement 1-A as balance under "Endowments."

2. As stated above, the "Endowment" funds having been amalgamated with the "Municipal" funds, the Municipality have not opened a separate account for the receipts and expenditure of "Endowments." The balance in Statement 1-A has been appropriated by the Commissioners for other municipal works, and the balance remaining on hand at the close of the year has been shown as "Municipal." In future, however, a separate account of the "Endowment" funds will be kept to show clearly the receipts, expenditure, and balance under that head.

3. The entry of Rupees 224 on account of road-cess is the tax collected by the Tahsildar on the lands situated within municipal limits. As the Commissioners have not, since the introduction of the Act, separately assessed these lands under the Municipal Act, the cess collected, at the rate of one anna per rupee, is remitted to them.

No. 330. ORDER THEREON, 24th February 1875, No. 430.

The Government gather from paragraph 3 of the President's letter that land-cess under Act IV. of 1871 is levied within municipal limits. If such be the case, the practice is illegal, and must be discontinued. Section 3, Act IV. of 1871, specially excludes municipal towns from the operation of the Act; and, if it is desired that the land should be taxed, it must be done under the provisions of the Municipal Act.

(True Extract.)

Acting Chief Secretary.

To the President of the Municipal Commission, Cuddapah.

Exd. J. W. Fischer.

Govt. of [1875] Municipal

FINANCIAL,

To

The PRESIDENT of the
MUNICIPAL COMMISSION,
Caddogdo

Dated February, 24th.

Recd.

G.O., 24th February 1875, *No.* 430.

FEBRUARY.
Nos. 329-330.

Caddapah Municipality.—The President informed 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.

Boot Ands 1501
Issue This is in reply
to Mr Secretary Municipal Commrs
letter
dated 22/12
of advising
the Govt
Resolve

3P

It is submitted that land within Municipal limits can only be liable to the Rate on Lands provided for by Act III of 1871, but this it is stated, the Commissioners have never introduced.

Land-cess under the Local Funds Act (Act of 1871) appears to be levied throughout the District and the portion obtained from land within Municipal limits remitted to the Commissioners.

It is submitted that this is illegal as Act III of 1871 has no force within Municipal limits under Sec 3.

The Govt should I think be instructed to exempt from the Municipal Act

Los

20/2

c19/2

No 165

Municipal Commissioner's office
Cuddapah 4th February 1875

5P

From

The President
Municipal Commission
Cuddapah

To

The Chief Secretary to Government
Public Department
Fort Saint George

Sir,

With reference to the remarks of Government in their proceedings dated 15th December 1874, No 2100, para 3, I have to report that there was no balance at the end of 31st March 1873 on account of "Endowments". A sum of Rs 452. 15. 5. on account of the Cent Dispensary and Rs 258. 1. 9. on account of the Poor house which remained as balance in the Government Savings Bank Book previous to the transfer of the above institutions to the Municipal Commissioners was made over to the Municipality in the month of August 1873 and amalgamated with that fund. Those items have therefore been shown in Statement 1A as balance under "Endowments."

2. As stated above the "Endowment" funds having been amalgamated with the

the "Municipal" funds, the Municipality have not opened a seperate account for the receipts and expenditure of "Endowments" The balance in Statement 1A has been appropriated by the Commissioners for other Municipal works and the balance remaining on hand at the close of the year has been shown as "Municipal." In future, however, a seperate account of the "Endowment" funds will be kept to show clearly the receipts, expenditure and balance under that head.

3. The entry of Rs 224 on account of Road cess in the tax collected by the Tahsildar on the lands situated within Municipal limits. As the Commissioners have not price the introduction of the Act, seperately assessed these lands under the Municipal Act, the cess collected at the rate of one anna per rupee is remitted to them.

I have the honor to be,
Sir,
Your most obedient Servant

W Hunter
President
Municipal Commission

under the Municip. Act - they cannot merely have adopted a convenient manner of writing it in the assess
1/2 Ans P

Presd^t. Muni^l. Commr. Cuddapah, Desp^o 573

Finance 1875. Deposit
Forw^d Municipal. Pro. Sept

The President
Municipal Commission
Cuddapah

to

The Chief Secretary to Govt
Public Department
Fort Saint George

Dated 4th & 3
Received 8th February 1875

No. 288

Giving explanation
with reference to the
remarks passed by
Government in their
proceedings dated
15th December 1874 M.

8

15 Dec/74. Nos. 139-140.

Memo...

24th February 1875. No. 630.

We gather from para 3 of the Presd^t's letter that Land Cess under Act IV of 1871 is levied within Municipal limits. - If such be the case the practice is illegal and must be discontinued. Section 3 Act IV of 1871 specially excludes Municipal towns from the operation of the Act - and if it is desired that the land should be taxed it must be done under the provisions of the Municipal Act.

I don't see this - Land is assessed.

12/2

Govt. of {1875} Madras.

Financial

G. O., 7th February 1875, No. 430

Nos. 329-30

Cuddalore Municipality.

The President informed 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.