

(1) Number of pages 18(2) Date of repair 23.3.87(3) Initials of the Referencer 16 10/11

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Spinal DEPARTMENT

G.O. No.	8/2	Press.
B.P. No.		Mis.
Dated	10 . 5 .	1881 197 .

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Not to be folded or roughly handled9

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

10th May 1881, No. 812.

Municipal-Taxes.

Read the following paper :—

From W. S. WHITESIDE, Esq., President of the Municipal Commission, Vellore, North Arcot, to the Chief Secretary to Government, dated Chandragiri, 26th March 1881, No. 23 [Current No. 843].

In forwarding herewith an extract from the Proceedings of the Municipal Commissioners of Vellore, dated 3rd instant, I have the honor to request that the Right Honorable the Governor in Council will be pleased to sanction the levy of a tax on the arable lands situated within the Municipality as provided in Section 38 of the Towns Improvement Act. These lands do not at present pay any Municipal tax, and the necessity for the levy of such tax is to be found in the fact, as explained by the Commissioners, that the owners of these lands merely pay the ordinary annual assessment and enjoy all the benefits of the Municipality without the payment of any road-cess; and they are thus in a far more favorable condition than the ordinary ryot, who pays the road-cess upon his holding, even though it may be situated at a distance from any portion of the district road system. The majority of the Native Municipal Commissioners last year were opposed to any such tax being levied, but, on my explaining the state of the case to them now, they have reconsidered the matter.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Municipal Commissioners for the Town of Vellore at their Meeting held on the 3rd March 1881.

Proposed by the President and seconded by Mr. Buick—

That, in the opinion of the Commissioners, it is inadvisable to surrender altogether the revenue which may be derived from a tax on "lands" in this Municipality, as provided in Section 38 of the Act.

The Commissioners observe that the owners of these lands merely pay the ordinary annual assessment and enjoy all the benefits of the Municipality, such as roads, &c., without the payment of any road-cess; and they are thus in a far more favorable condition than the ordinary ryot, who pays the road-cess upon his holding, even though it may be situated at a distance from any portion of the district road system.

The cultivable lands in this Municipality are extremely valuable, and there seems to be no reason why the owners should not pay an assessment equal at least to the rates charged on similar lands outside Municipal limits.

The Sub-Collector will be requested to inform the Commissioners what is the total annual assessment upon the arable lands situated within Municipal limits. The Commissioners will then decide what rate of assessment it will be advisable to levy on "lands" under Section 41.

Carried unanimously.

(True Extract.)

(Signed)

T. SHEFFIELD,

Acting Vice-President.

ORDER THEREON, 10th May 1881, No. 812.

The levy of "rate on houses, buildings, and lands according to the annual value thereof" having been sanctioned by Government in the Vellore District under the Towns Improvement Act, 1871, the rate should have been, and should now be at once, assessed on all lands situated within Municipal limits according to the provisions of Section 40 *et seq.* of the Act. The omission to levy the rate was quite illegal and unauthorised, and explanation should be furnished of the neglect.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, North Arcot.
„ all Presidents of Municipalities.

Exd. F. R. Bantleman.

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Gobt. of (1881) Madras.
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
North Arcot,
&c., &c., &c.

Dated May, 10th.

Issued

Recd.

G.O., 10th May 1881, No. 812.

MAY.

Municipal - Tax.—The "rate on houses, buildings, and lands" ordered to be at once assessed on all lands situated within the limits of the Vellore Municipality, and explanation of the omission to levy the rate called for.

No. 23.

North Arcot
President's Office
Chendraghiri 26th March 1881

812/3

From

W. D. Whiteside Esq.
President, Municipal Commission
Vellore, North Arcot

To

R. Davidson Esq.
Chief Secretary
to Government.
Madras

Sir,

In forwarding herewith an Extract from the Proceedings of the Municipal Commissioners of Vellore dated 3rd Inst, I have the honor to request that the Right Honorable the Governor in Council will be pleased to sanction the levy of a tax on the arable lands situated within the Municipality as provided in section 38 of the Towns Improvement Act. These lands do

do not at present pay any Municipal
tax, and the necessity for the levy of such
tax is to be found in the fact as explained
by the Commissioners, that the owners of
these lands merely pay the ordinary
annual assessment and enjoy all the bene-
fits of the Municipality without the pay-
ment of any road cess, and they are thus
in a far more favourable condition than
the ordinary ryot, who pays the road cess
upon his holding, even though it may
be situated at a distance from any
portion of the District road system.

The majority of the Native Municipal
Commissioners last year were opposed to
any such tax being levied, but on my
explaining the state of the case to them now,
they

they have reconsidered the matter.

8/12/11

I have the honor to be,
Sir,

Your most obedient Servant,

L. S. Kitchin

President

Civil

7/28
Extract from the Proceedings of the Municipal
Commissioners for the Town of Vellose
at their Meeting held on the 3rd March 1887.

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Proposed by the President and
Seconded by Mr Buick, that in the
opinion of the Commissioners, it is inadvisable
to Surrender altogether the revenue which
may be derived from a tax on "lands"
in this Municipality, as provided in
Section 38 of the Act.

The Commissioners observe that
the owners of these lands merely pay the
ordinary Annual Assessment and enjoy
all the benefits of the Municipality such
as roads &c without the payment of
any road cess, and they are thus in a
far more favorable condition ~~than~~
than the ordinary ryot, who pays the
road cess upon his holding even though
it may be situated at a distance
from any portion of the District road
System.

The cultivable lands in this Mu-
nicipality are extremely valuable, and
there

there seems to be no reason why the owners should not pay an assessment equal at least to the rates charged on similar lands outside Municipal limits.

The Subcollector will be requested to inform the Commissioners what is the total annual Assessment upon the Arable lands situated within Municipal limits. The Commissioners will then decide what rate of Assessment it will be advisable to levy on "Lands" under Section 41

Carried Unanimously

/True Extract/

/Signed/ J. Sheffield
Ag. Vice President

/True copy/

W. S. Whitridge

President

File No 843/81

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letter

Cor. No 843 of 1881

Adm. Heron 10 May 1881
No 812

The levy of Rate on House, Buildings, Land according to the annual value thereof having been sanctioned by Govt. in the Vellore City under the Town Improvement Acts of 1871, the rate should have been told and be at once assessed on all lands situated within the Municipal limits according to the provisions of Sec.

40 et seq. of the Act
 The omission being the
 rate was quite illegal
 & unauthorized, and
 explanation should be
 furnished of the
 report

Financial
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 JWC

To Pres^{nt} ^{McCur} }
 " all Pres^{ts} of 1885. } 27/5

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Financial DEPARTMENT.

Municipal Tax co.
Vellore.

Under Disposal Docket.

PAPERS to be read in Proceedings :—

X No. 843 of 1887
No. of
No. of

in 26/11/87
R 9-5-87

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[Faint handwritten text, likely bleed-through from the reverse side of the page]

G.O. No. 116-16-171.
 775-4-6-73.
 1125-4-6-00.
 1125-4-6-76.
 1025-26-5-77.

Post (1881 Department)
 (Haul - Taxes)
 From
 The Collector of
North Arcot

To
 The Chief Secretary
 to Government
Madras

APL 1881
 No.

So 112/01

Dated 26th }
 Decd: 29. } March 1881
 Recd: 31 }

No 23
 Sec (1)
 Subject

Current No. 8425

Requesting that the
 Right Honorable the Government
 in Council will be pleased
 to sanction the levy of a tax
 on certain arable lands
 situated within the Villor
 Municipality

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Recd 14/5

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P
Govt. of 1881 Madras.

Final

DISPOSED OF

(97) 10 MAY 81

BY G.O. No. 812

Final - Taxes. The "Rate on houses buildings and lands" according to the annual value thereof to be at once assessed on all lands situated within the limits of the Vellore Municipality; and explanation of the ordinance to levy the rate, called for.