

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1160 L.

DATED 5th July 1895

[Despatch Abstract.]

House-tax.

Informing, with remark, the President, District Board,
Nellore, that the rate of ---- levied must be uniform.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

[G.]
[24.]
600-8-3-95.

Land and Survey DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated

189 , No.

Again G.O., dated

189 , No.

Current No.

of 189 , dated from

Current No. 1308^L of 1895, dated 2. v. 95 from the President District Board Melmore.

ORDER. 5-7-95 No. 1160 Linn

The proposal of the Valuation Board to levy maximum rates of house-tax only on the houses in certain specified classes is inadmissible. The rate levied, whatever it is, must be uniform.

(from orders)

26.11-

To

The President District Board

Melmore. P/O

Please return this form after perusal

Supd. 9/1/95

the wording of sec 85 of Act IV of 1884

[G.]
25.
600-5-95.

Land M. DEPARTMENT.

13082
C. No. 1208m.

Levy of house tax at varying rates
Venkatagiri Union

FOR ORDERS.

Wasn't it decided the other
day in the case of the
Nizami district that different
rates of land tax might be
levied in different parts of
a district? If so, why not
different rates of house tax in
a Union?

12/6/95

x Let it remain uniform in houses
of 14, 20, 25. Class 1/2 take on the
remainder.

The G.O. referred to by H.M. - no 9282 is put up.
It is submitted that that case was not
quite on all fours with this as it is one
of an exemption under sec 63.

19.11.

22/6/95

Very well - let the rates
be uniform

25/6/95

See 44 of Act V of 1884 lays down
that house tax shall be levied "at the
rate and from the date specified... on"
all houses situated within any Union.
2. In the paper read above the Pres.
District Board, Bellary submits proposal
for the levy of house tax in the Venkatagiri
Union at varying rates. The question then
arises whether this can be legally
done.

3. There is no previous case in point,
but two cognate questions under Act
of 1884 have been decided: - in G.O. dated
22.11.88 no 188m it is somewhat hesitatingly
laid down that the rates of house and
land tax levied under sec 63 of that Act
must be the same, and in his notes on
in G.O. dated 25.11.90 no 1237m the
Prostie has given it as his opinion that
there is nothing in the wording of section
85 of that Act to bar the levy of the tax
on vehicles at varying rates.

4. It is, however, to be observed
the wording of sec 85 of Act V of 1884

C.S.
11602
(from orders)

Office note this case

Circulated

26
13/7
18/7/95

that of section 63 with which resembles
wording of sec 77 of Act V of 1884, and that
the difference is specially commented on by
the Hon. Mr. Gaustin, who would appear to have
considered that the levy of varying rates
under sec 63 was illegal. It seems also
to be the clear meaning of the section itself
that only one rate should be levied.

5. In these circumstances it is submitted
that the President may be informed that his
proposal is inadmissible.

It is rather doubtful what the exact force
of section 77 is. I am inclined to
think however that varying rates
i.e. partly full & partly half of those
shown in Schedule A cannot be
levied in an Union.

Section 77 uses the word rate not
rates and the section says that
the rate notified shall be levied
on all houses in the Union.

This I take to mean maximum, half
one third and so on and that
whichever of these "decreased" rates
be levied all round.

If this view is correct the
proposal placed before Govt. is
inadmissible

20
15/6/95.

Levy of large tax at varying rates
Venkatagiri Union.

FOR ORDERS.

H. M.

(Reply to Mr. Gaustin's query herein)

No. 212 dated 25 March 1895

Members Present, 12

- (1) Mr. J. Jaganmathan, President
- (2) " M. Venkatarao, Dy. Tahsildar of Venkatagiri
- (3) " M. Sathyanarayana, Dy. Tahsildar of Polur
- (4) " B. Rajahmuni, Dy. Tahsildar of Polur
- (5) " A. Rajahmuni, Dy. Tahsildar of Polur
- (6) " P. Pitham, Dy. Tahsildar of Polur
- (7) " M. Subbarao, Dy. Tahsildar of Polur
- (8) Rev A. Manickam.
- (9) Mr. N. Narayana, Dy. Tahsildar of Polur
- (10) Mr. Dastagir Hussain, Dy. Tahsildar of Polur
- (11) Mr. Chenchiah, Dy. Tahsildar of Polur
- (12) Mr. Chenchiah, Dy. Tahsildar of Polur

Subject or Proposition Read Collected President's memo-
randum Ref No 2236 dated 1 March 1895, requesting
that the opinion of the Taluk Board may
be obtained as to the introduction of
maximum rate to the 1st & 2nd class houses
and the Taluk Board President's letter
No 147 dated 4 March 1895.

Resolution The Taluk Board resolved for the
reasons stated by the Taluk Board President
to introduce the following maximum rate
for 1st & 2nd class houses in Venkatagiri. To

1st class Rs 5
2nd class Rs 3.

(Signed) J. Jaganmathan
(Signed) J. Jaganmathan

EXTRACT FROM RESOLUTION BOOK OF THE NELLORE DISTRICT BOARD.

No. 215 dated 27. April 1895

Members Present.

- Mr. C. Manavaden Rajah Esquire, President, District Bd.
- M.B. P. Sitabon Puntulu fam. Vice President do
- Surgeon Major W.H. Threlkell M.P. District Surgeon.
- M.B. B. S. Rungiah Nair fam. Collector Nellore
- " I. Janakeeswarer Aiyar, P. H. Assistant
- Inspector of Schools. Nellore
- " A. Rayhava Red Puntulu fam, Tahsildar of Pundarik
- " Venkateswara Reddi fam, Butcheri Sripalem
- " H. Seetharamiah fam, Hemdubai
- Rev A.H. Curtis Missionary, Ongole
- Mohamed Affham Dastoor Khan Lalih, Weyajin
- Mohamed Hussein Lalih, Ongole
- M.B. S. Narayanaswami Reddi fam, Dewani of
- " D. Manikondiah Sastri fam Ongole
- " S. V. Venkateswara Aiyar Aiyar B.A.B.L High
- Comt Lalih. Nellore
- " H. Viswanathaya fam, Ongole.

Subject or Proposition.

Read Note for the District Board regarding the levy of house tax at various rates in Venkateswara Town on the 1st & 2nd class houses.

Resolution.

The Board sanctions the proposal & sends it to the Government.

(Signed) H.B. Manavaden President

(Sd/-) Extract

Coddy & Co

Assistant Secretary

the notice of the
Nandpet Taluk Board
President's Office
Dated 4th March 1895

No 147
Nandpet

To, Mr. B. B. B.
Jagannatham Puntulu for
President, Taluk Board,
Nandpet
The President, District Board,
Vellore

Sir, With reference to para 16 of
your memo Ref No 2286 dated 4 October
1894, I have the honor to report that
expenditure in the Venkatagiri Union
cannot be curtailed. The rates of
1st + 2d class houses may be enhanced
and thereby make the income equal
to the expenditure. The importance
of the town of Venkatagiri and its
adjacent Union Villages is such that
all the existing Leveengering and
existing establishments to sufficient
The Board

2
1308/95

Refers are very low being only $3\frac{1}{2}$ per month for each. The Union Clerk's pay is only Rs 9 and the large number of houses in the Union the petty duties to be collected from house to house, and the preparation of many registers and returns give full work to the Bill-collector and Union Clerk throughout the year.

2. The District Surgeon has proposed several additions to the present Dispensary establishments, Comp posts &c and these could not be carried out for want of funds by the Taluk Board.

3. The disparity of the tax - between 3^d 4th 5th & 6th and 1st & 2^d classes attracted my attention after the house-tax registers were prepared and approved for the year and as the year advanced half way, the

brought to the notice of the Chairman who is requested to put the matter before the Union Committee early in April next.

4. The Taluk Board mentioned half rate of house-tax for the Union. All houses of the value of 800 have the tax Rs 2-00 whether they are palaces of the Rajah worth Rs 500 or Rs 800. Until maximum rates are applied to the higher classes the tax cannot properly be adjusted. The application of maximum rate to 3^d 4th 5th 6th classes further increases the tax which is already excessive in proportion to the value of houses. The last class is 1 one - the houses of Zomadies and 1 - poor classes. The maximum presses very cruelly on them by increase of the tax from 2 to 10. I therefore propose, that in

To enhance the tax in proportion
to that payable by the lower
classes, the tax for 1st & 2d class
houses may be raised by the intro-
duction of the maximum rates.

I have ~~to~~
Signed S. Jeyanathan
President

(True Copy)

Mys
Assistant Collector
for President

1508 X/95

by
W. J. W.