23-1-15

[L. & M. 2,000-8-8-95.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1342 m

DATED 16th August 1895.

[Despatch Abstract.]

Tax.

Communicating, with remarks, to the Municipal Council, Periyakulam, letter from the Collector of Madura reporting on the principles of the assessments of the house-tax in the Periyakulam Municipality.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 16-8-95

No. 1342 Mn.

When given for copying.

[Despatch Abstract.]

Tax

Communicating with remarks the Annl. Council, Periyakulam letter from the Collector of Madura reporting on the principles of the assessment of the house-tax in the Periyakulam Munsiffy.

EXACT AGAIN ORDER OF GOVERNMENT, DATED
189 . No . MISCELLANEOUS.

ENCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL (not paged).

N.B.—
A — Copy in full
B — Not to be copied.
P — Copy abstract only.
Q — Copy heading only.

Copied by

Examined by

BACK PAPER, No. of 189

FURTHER PAPER, No. Ceylon 2880 of 189

that the percentage of assessment should be varied ~~was most improperly~~ have been nullified ~~in reprehensible~~ having, in so doing, transferred an unfair ~~the greater~~ portion of the increase in the tax to the shoulders of the poorer members of the community, ~~less~~ most reprehensible.

WR 6.8.95 hd 9/8/95.

Note to para 2.

This was done in 1893, so it does not seem possible to do more than administer a rebuke.

WR.

The Chairman will be requested to refer the names of the Councillors who voted in favour of this proposal, to state which of them still are nominated, which elected, & which of them have still seats upon that Council

WR 12.8.95

13064 2172 2n

I submit this letter as it conveys a serious rebuke to the Council which seems to merit it and I do not like to issue to the Chairman a censure on my own responsibility

hd 9/8/95

(from orders)

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 533M of 1895, dated 2nd February from the Chairman, Mc, Periyakulam
Current No. 1306M of 1895, dated 10th April 1895 from the do do
" " 2172M - - - - 3rd July 1895 Collector of Madura.

N.S.
Order.

I don't see any objection to the system — this notice is manifestly under authorized by law now, as it will be under s. 63 A of the amended Act (if amended), but it is not at all a bad system for such a place as Periyakulam, where houses are rarely let, and I don't see that it can be stated to be at variance with s. 65. The Ch., if I follow the Chairman, has to fix the gross annual value — well, he says "I think the gross annual value of a thatched building may be assessed at Rs 4 per square, of a tiled building Rs 2 a square" — so far — but? If the Ch. will carry out the system in a proper way as proposed by the Chairman Tahsildar I see no objection —

As regards the reprimand to the Chairman 1892 which I know came to light, I think the proposed reprimand is not deserved. But I should also call for the names of the parties to that transaction & should then take good care that none of them (if still members of the Mc) were re-appointed

VS
12/8/95

Order 16/8/95 No. 1342 Munis
1. The Collector's Ltr will be communicated to the Munl. Council Periyakulam.

To, The Chairman, Mc, Periyakulam,
thro the Collector of Madura.
with copy of para 4 of Collr's Letter.
Dis. dt. 21/8/95

The system now adopted by the municipal council of fixing the annual value of buildings at certain uniform rates, with reference to their size and character, is clearly unauthorized. As in the case of the bazaars, this should be taken as the actual rent for which a building is let or the probable rent which may be expected with reference to that of the adjoining buildings. The assessments already made should therefore be thoroughly revised in accordance with these remarks, and the result reported to Government.

V.R
24/7/95.

2. The Govt. considers that the action of the Council, referred to in para 4 of the Collector's letter, in having altered the system of assessment of houses without the sanction of Govt, & to notify the orders directing

Local DEPARTMENT.
No. 2172M

From

The Collector, of
Madura

Disposal No. 2271 of 1895

Enclosures. 4 and 5
(2 plans sent separately)
to C No 533 M noted

Dated 3rd July
Received 8 JUL 95 189 .

No.

Subject.

Submitting report called for in Government Endorsement No 348 dated 8th March 1895, regarding the principles of assessment of house tax in the Periyakulam Municipality.

1306 M/95
1814 M/95
1050 M/94
1373 M/93
1049 M/93
1894 M/92
2374 M/92

Rs 548 as hereunder:-

		Rs
Tax ab 7½ percent on	39,613	2971
do	32,307	2423
Increase - - -		548.

With this increase, the demand under house tax will be Rs 4130 against 2530 in 91-92 or 63 percent more than in 91-92. The increase in the number of buildings and more correct measurements taken since 91-92 help to account for the above result. The number of houses in the town being 3132 the average incidence of tax per house would be Rs 1-5-0. against R. a. p. 1-2-3 in 93-94.

I have the honor to be
Sir,
Your most Obt Servt
[illegible]
acting Collector

reason for the reduction made.

5. The Tahsildar of Periyakulam considers that the original scale of rental might be adopted in respect of the buildings in certain streets which are in convenient quarters of the town, and the reduced rental in respect of the rest of the municipality, and that the rental of the bazaars might be fixed with reference to the actual or probable rents of the adjoining bazaars, as at present. Copies of the Tahsildar's angi No: 403 dated 7 inst. and of its enclosures together with plans received therewith are submitted herewith. One of these enclosures shows the streets selected by the tahsildar as being situated in convenient parts of the town.

Just sent to me DA

6. The effect of the above proposal would be to raise the annual rental of buildings in those streets from Rs 32,307 to Rs 39,613 resulting in an increase in the house tax by

3. The annual rentals of bazaar buildings have been fixed with reference to the actual or probable rents of the adjoining bazaars

4. The buildings were assessed to house tax at the rate of 5 percent of the rentals fixed as above. This system was in vogue since 1906 when the municipality was constituted. In Government Order No: 237 M. Mis: dated 4. Feb: 1892 the Government considered the assessment to be low and ordered that the rate be raised from 5 to 7½ percent. In revising the assessment according to this order, the municipal Council reduced the scale of annual rentals heretofore adopted, as shown below

	annual rental value Rs. a. p.	
Terraced	3-8-0	per 100 sq ft
Tiled	2-8-0	
mud terraced	2-4-0	
Thatched	2-0-0	

The action of the Council in so reducing the scale of rental, has in effect frustrated the object of Government which was to raise the house tax by 50 percent. There seems to be no good reason

Disposal No. 2871 of 1895

Madura Collector's office
3rd July 1895.

Local & Municipal Dept
CURRENT No. 2172 M

From

J. Twigg Esquire,

acting Collector of
Madura.

To the Chief Secretary to Government,

Local and Municipal Depart:
Madras

Sir,

Adverting to Government Endorse-
ment No: 348 dated 8 March 95 on
letter No 318 dated 2nd February 1895, from
the Chairman of Periyakulam Munici-
-pal Council, I have the honour to
report as follows

2. The house tax in municipality has been
based on annual rentals fixed
with reference to dimensions and
characters of the buildings (i.e) terraced,
tiled, mud-terraced, and thatched, as per
rates herewith:-

	Annual Rent Value
Terraced	4-8-0
Tiled	3-0-0
Mud-terraced	3-0-0
Thatched	2-4-0

per 100 Rupees

* Remarks returned

Local & Municipal Dept

Local & Municipal Dept.
CURRENT No. 1206 M

A.S. Peons

The Chairman
Municipal Council
Periyakulam

To the Chief Secretary to
Government
of Madras
Local & Mupl Dept

Dated 10th April 1895
Recd 17 APR. 95

No 25
Enclosures Nil

Requesting orders of Govt
on this office letter No 318 2-2-95
and reporting that house
tax registers for 1895-96
are being prepared
without any change in
the principles of assessment
pending the orders of Govt

Govt no 348/95
181 M 7-2-95
1050 M 8-8-94
1373 M 11-10-93
1029 M 9-10-93

N

To lie over pending receipt of the Collector's remarks called for in Govt. endorsement No 348 of 8th March 1895.
V.R
26/9/95
24-IV-

on those references.

2. Pending orders of Government on the subject, I have directed the preparation of a new house tax register for 1895-96, which will contain the assessments for 1894-95 with a slight addition in the case of new and extended buildings. I am unable to postpone the preparation of the register, as bills are to be issued on the 1st May next with a view to have the collections speedily made.

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

S. Q. Muttuswamy
Chairman Delegate

Municipal office
Periyakulam
6th April 1895.

No 25

Local & Municipal Dept.
CURRENT No. 764 M

From

M.R.Ry. I. R. Muthusami Aijar Avargal,
Chairman Delegate,
Municipal Council,
Periyakulam,

To, The Chief Secretary to Government
of Madras
Local & Municipal department

Sir,

With reference to para 2 of G.O.,
dated 7th February 1895 No 181 M direct-
-ing the Council to revise the house
tax register and to report the result,
I have the honor to state that the
house tax register was completely
revised in 1893-94 and that it
was reported in this office letters
Nos 169 / 7-9-93 and 318 / 2-2-95 that the principles
of assessment adopted by the Council
are the best suited for the town.
No orders have yet been received
on

1373 Ml / 11-10-93
Memo 348 / 8-3-95

Local & Municipal Deptt
1895
From
The Chairman,
Municipal Council,
Periyakulam
To PR. CURRENT No. 533 M
The Chief Secretary to
Government of Madras
Local & Municipal Deptt
Thro' The District Collector and the Collector
of Madura

JAN. BUCHANAN 6 FEB 1895 INDIA OFFICE

Dated 22 February 1895
Rec'd

No 318

Encls. 2

COLLECTOR'S OFFICE 11 MAR 95 MADURA

Submitting copy of the
resolution of the Council
stating that the principles
of assessment of house tax
are right and the same
may be retained.

Enclosures / Encl. Answered No 1

Enclosures returned

Local & Municipal Deptt
1050 M & S 94

Current No. 764 Encl 18
Date 7.2.95

Ex 60 C 95
Rejd

Forwarded
J. Cumming
Asst Collr
6.2.95

Current No. 764 Encl 5
Date 11.3.95

CHIEF SECRETARIAT 18 FEB 1895 GOVERNMENT OF MADRAS

COLLECTOR'S OFFICE 17 FEB 95 MADURA

E. C No. 764 Encl 8 1895
Submitted.

Madura
13th February 1895

Ag Collector

No 348
Referred to the Collector of
Madura for remarks.

By order
Illegible
of assistant Secy

C.R.
21/3/95.
Fort Saint George
8th March 1895

No 343 To the Collector of Madura

Municipal office
Periyakulam
22 February 1895

Local & Municipal Dept.
CURRENT No. 503 M

№ 318

From,

Saiyid Alauddin Sahib
Chairman, municipal Council,
Periyakulam

To,

The Chief Secretary to Government
of Madras
Local & Municipal Department

Thro'

The Sub Collector and the Collector of Madura

Sir,

Adverting to para 3 of G. O.,
dated 8th August 1894 No 1050 M —
Reviewing the annual report of the Periyakulam
Municipality for 1893-94, I have the
honor to submit copy of the resolutions
of the Council Nos 100/4-9-93 and 267/28-1-95
on the subject of the revision of the
house tax and to state that in the
opinion of the Council, the principles
of assessment adopted by it are best
suited for this town, and the same may
be retained without any modification.

2 No

2 No orders were received
on this office letter No 169 Submitting
7-9-93
Copy of the resolution of the Council No
1373LL 100
11-10-93 4-9-93 on the same Subject.

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

Enclosure No 1

Secretary dated 2-2-95

No 818

From

The Chairman

Municipal Council

Periyakulam

To

The Chief Secretary to

Government of Madras

Local & Munl. Depttt.

Dated 2-2-95

Copy of the resolution of the
Council passing the
principles of assessment
of house tax in the municipality
of Periyakulam and the same may
be obtained

town, only one per cent are available for rent for the official class who are expected to pay the highest rent. As the rental of the houses has been fixed with reference to the above high rents. Beyond the few officials of the Taluk, Magisterial and Registration Establishments, there is no demand for houses. The Council therefore think the tax on houses has reached the maximum in the town and is not capable of further development. Comparing this town with the neighbouring districts of Srirangam and Trinnelly, the Council find that, in more important places like Srirangam, Trinnelly, Mannargudi and even Coimbatore, the house tax continues to be on a par with this Municipality. Besides there are no houses in the town paying a tax of Rs 30 and only 3 buildings pay Rs 15 and there are 827 houses paying a tax of not less than 8 annas. This also accounts for the low incidence of the tax.

Average incidence
Rs as p
Srirangam 1-9-4
Trinnelly 1-2-2
Mannargudi 1-3-8
Coimbatore 2-7-4

Coimbatore is evidently a mistake for Conjeeveram in which the average incidence was only Re 1-4-0

This is probably the result of fluctuating assessment.

(True Extract)

Chairman
2-2-95

Proceedings of the Municipal Council Periyakulam dated 28th January 1895.

Present:-

Saiyid Alauddin Sahib, Chairman.

M.R.Ry. V.P. Rajamier Avergal, Councillor.

" S.R. Muthusami aiyar Avergal, "

" Arunachellam Chettiar Avergal, "

" P. Subbarayalu Naidu Garu, "

" S. Sundaram Pillai Avergal, "

Revd C. Williams, "

267. Read again G.O. dated 8th August 1894 No 1050 M. reviewing the Periyakulam Municipal Report for 1893-94.

Resolution:- The Council regret to state that there is no scope for further increase in the income from house tax. In their resolution dated 4th September 1893 No 100 they have found the principles they have adopted were the result of careful enquiry into the condition and circumstances of the locality, seeing that the town is purely an agricultural place consisting of houses, the major portion of which are thatched. Out of 3,132 houses in the town

Enclosure No 2
In a letter dated 2-2-95
No 318
From
The Chairman
Municipal Council
Periyakulam
To the Chief Secretary to
Government of Madras
Local & Munpl Dept.

Dated 2-2-95

Copy of the resolution of the Council No 100 dated 4-9-93 about the principles of assessment of house tax in the Municipality

533

Proceedings of the Municipal Council
Periyakulam dated 4th September 1893.

Present:—

M R Ry. N. Manuela Chettiar Avergl, Chairman Delegt.
" J.R. Mathuswami Aiyar Avergl, Councillor.
" V.D. Rajamier Avergl, "
" D.M. Balasubramania Pillai Avergl, "
" K. Arunachellam Chettiar Avergl, "
" A Subramaniam Chettiar Avergl, "

Revd C. Williams, "

100. Read G.O., dated 9th August 1893 No 1029 M. reviewing the Periyakulam Municipal Report for 1892-93.

Resolution.— The tax on carts is not capable of further development, as the town is purely an agricultural one and the trade is insignificantly small. The Council do not hope to get the increase of 50 per cent in the house tax. The assessment seems to have been made originally without considering the local conditions and the Council during the time of revision of assessment made special enquiries regarding the condition of each house and in fixing the annual rent values they took into consideration only such houses as have been rented to officials who

ENCLOSURE No. 2

In a letter

FROM

THE COLLECTOR,
Madura

Dr No. 2271 of 1895

Dated 3.7.95

Copy of Periyakulam Tahsildar's Cir. No. 483 dated 7th June 1895.

who pay high rents, and calculate the rent accordingly. If each house is to be taken separately, the Council is afraid the rent rates will again decrease and the total demand will fall down. On revision there appears to be an increase of 40 per cent instead of 50.

(True Extract)

Secretary

2.2.95

Enclosure No 2
In a letter dated 2-2-95
No 318
From
The Chairman
Municipal Council
Periyakulam

To the Chief Secretary to
Government of Madras
Local & Munpl Dept.

Dated 2-2-95

Copy of the resolution of
the Council no 100 dated
4-9-93 about the
principles of assessment
of house tax in the
Municipality

ENCLOSURE No. 2

In a letter

From

THE COLLECTOR,
Madura

Dr No. 2271 of 1895

Dated 3.7.95

Copy of Periyakulam
Taluk dewisavezi No 483 dated
7th June 1895

demand of 1891-92 was Rs 2530 and the proposed demand is Rs 4130 or 63 per cent more. This difference is attributable to the enhancement of assessment from 5 to 7½ and to the addition of a large number of houses within the limits of the Municipality which is gradually rising in importance.

7. The measurements entered in the house-tax registers were also checked by me in a few cases and found correct except a few in which there were some additions and alterations &c which will be noticed by the Council at the next revision.

8. I regret the delay in the submission of this report and I beg to state that it was due to pressure of jamabundi work since I joined the Taluk on 13th ultimo and to the fact that I had to get every information from Municipal Chairman — (Delegate) who was kind enough to comply with all my requisitions promptly and cordially.

I beg to remain
Sir,
your most Obedient Servant
(Signed) T. Thiagaraiah
ag Tahsildar
7-6-95.

(True copy)

Ramachandra
for ag Collector

Statement showing the present annual rent value of some of the streets of the Periyakulam Municipality, where the rent value is proposed to be raised.

Thengarai.

Name of Streets	No. of houses	Annual rent value				Total annual rent-value	Total annual rent value proposed
		Terraced	Tiled	mud-terraced	Thatched		
Sanar street	11	98 - -	22 5 6	- - -	139 10 -		
Dandupoliem	62	835 10 -	126 2 6	- - -	873 12 -		
River Road	7	17 1 -	30 3 6	- - -	10 14 -		
Kannimargolam	23	254 9 6	40 10 -	- - -	97 - -		
Yerunthukar Street	19	199 8 -	16 11 6	5 12 3	130 4 -		
Arumugam Pillai Street	12	120 5 -	32 13 -	7 14 -	81 6 -		
Mudalikottai street	43	551 3 6	298 15 6	- - -	155 13 -		
Mariamman ford Street	10	29 1 6	6 1 6	3 8 3	110 - -		
Mariamman Samadi street	56	304 14 6	157 6 6	3 3 9	258 10 6		
Sekkar street	49	880 12 -	262 10 6	13 3 6	462 10 -		
Bazaar street	51	208 - 6	40 15 -	8 2 6	96 8 -		
Vanakkar Pillai street	18	98 7 4	27 - 6	3 1 6	85 10 -		
Chetti street	19	227 1 6	53 11 -	19 6 6	87 12 6		
Road no. 18	57	40 7 6	90 5 -	- - -	291 14 -		
Kattamutti street	54	497 5 6	187 2 -	- - -	290 12 -		
Alagu Pillai's lane	13	266 - -	53 12 -	- - -	80 14 -		

Statement showing the present annual rent value of some of the streets of the Periyakulam Municipality, where the rent value is proposed to be raised.

Vadagarai.

Street	No. of houses	Annual value											
		Terraced			Tiled			mud-terraced			Thatched		
Pattappulli street	2	-	-	-	24	8	6	-	-	-	2	14	-
Varathappa naick street	45	276	9	-	55	13	-	4	3	6	199	2	-
Methagara street	75	233	11	6	55	15	-	37	4	3	386	14	-
Kappiliar street	22	41	6	-	6	14	-	-	-	-	89	5	-
Thayalkara street	41	200	13	-	52	-	-	13	1	3	187	10	-
Chetti street	30	156	8	-	77	3	-	12	11	3	70	12	-
Vellalar street	49	333	9	-	27	6	-	26	9	-	238	12	-
Thelingar street	2	47	11	-	8	4	6	11	1	9	34	4	-
Kumara naick street	37	271	14	-	47	4	6	46	-	6	363	1	-
Thethur naick street	15	74	9	6	7	-	6	-	-	-	112	2	-
Yedayur street	5	56	3	6	10	15	-	-	-	-	17	12	-
Kannalur street	116	710	15	6	41	1	-	55	3	7	499	3	-
Bazaar street	56	649	6	3	184	9	6	-	-	-	151	14	-
Thamandai street	20	86	10	-	39	14	6	-	-	-	100	14	-
Kumara Ramabadra Naick Street	75	1130	5	6	132	-	6	3	10	6	407	10	-
Vannar street	47	118	2	6	53	14	-	-	-	-	221	6	-
Kottaimedu naidu's street	36	202	12	6	86	5	-	14	14	6	99	14	-
Sekkadi street	49	378	-	-	7	8	-	6	12	-	248	9	-
Pattimulagar street	22	207	13	-	96	11	6	-	-	-	92	10	-
Kottaimettu street	9	7	10	6	14	3	6	-	-	-	95	8	-
Muthalamman thavadi street	64	41	2	-	54	8	6	-	-	-	451	-	-
Thaundeu Koil Street	4	85	15	6	15	3	6	8	4	-	144	12	-
Kaliamman Koil street	31	182	3	6	7	10	6	-	-	-	173	6	-
Sayakkar street	7	24	2	-	2	15	6	-	-	-	60	4	-
Nanni Nagappan street.	22	-	-	-	19	13	6	-	-	-	137	4	-
Total	881	5518	1	3	1129	11	-	239	12	1	4587	4	-

P.T.O

North Brahmin street	123	1763	11	"	237	2	6	596	6	"	582	8	"						
Meenatchi ammau Kovil street	7	90	9	"	14	14	6	8	13	9	8	"	"						
Amina Pillai Street	27	254	12	6	3	2	"	4	5	9	256	"	"						
Car street	37	163	3	"	21	6	6	9	6	9	325	2	"						
Daruga Muthusami naick street	32	221	9	6	27	15	6	12	15	"	202	6	"						
Kottai street	47	388	1	"	30	2	"	"	"	"	329	5	"						
Theyvanai Subbamanien Street	13	58	10	"	"	"	"	"	"	"	432	2	"						
Yedayar street	44	221	2	6	64	6	"	"	"	"	154	14	"						
Kalunethamettu street	17	152	12	6	17	"	6	"	"	"	39	12	"						
Taluk Cutchery Road	2	42	3	6	361	7	6	"	"	"	261	2	"						
South Brahmin Street	125	1856	5	9	328	11	"	1066	5	3									
Total	1003	10225	11	4	2650	2	"	1940	15	9	6016	2	"						
For Vadagarai	881	5518	1	3	1129	11	"	239	12	1	4587	4	"						
Total	1884	15743	12	7	3779	13	"	2180	11	10	10663	6	"	32307	11	5	39613	6	"

(Signed) T. Thiagaramiah
ag Tahsildar
7/6/95

(True copy)

Chinnaswamy
For ag Collector

Enclosure No. 2 A

in a letter

From

The Collector of
Madura

D. No 2271 of 95

Dated 3. 7. 95

Statement showing the
present annual rent value
of some of the streets of the
Periyakulam Municipality

2/2172 dt 8/95

No 483

7. 6. 95

To

The Sub-Collector of
Madura.

Sir,

With reference to R. C. no. 504/15-3-95 on the Government Reference No 348 of — q^a idem herewith resubmitted, I beg to report as follows: —

2. The house-tax on buildings in the Periyakulam Municipality has been based on their annual rentals fixed on dimensions and nature of buildings, viz., terraced, tiled, mud-terraced, or thatched, except in the case of bazaars whose rentals have been fixed with reference to actual or probable rent of adjoining bazaars. Before the house-tax was revised by the Council in 1893, as per Government Order dated 4^a February 1892 No 237 M. Mis: the rate of assessment adopted was 5 per cent on the annual rent value. This the Government wanted to be enhanced to 7½ per cent. The Council in so doing reduced the annual rent value of buildings and did not virtually give full effect to the wishes of Government.

3. The annual rental of buildings prior to 1893 was as per margin. In fixing the rate at Revision they reduced the rent value as shown below.

Terraced ..... Rs. as. 3-8 } Per hundred square feet

× Nature of building. | Annual rent-value. Rs. as. | per hundred square feet

Terraced	4-8
Tiled	3-0
mud-terraced	3-0
Thatched	2-4

	Rs.	as.	p.	
Tiled	2	8	-	per hundred square-feet.
mud-terraced ..	2	4	-	
Thatched	2	-	-	

There was however an increase of 40 per-cent. over the previous assessment and it was evidently due to correct measurements taken and new houses brought to register at the revision. In doing this the Council does not seem to have taken into consideration the elements of situation and character of buildings &c and the result has been that houses in all parts of the town are taxed alike. Buildings on either side of the Varakanadi river which runs through the heart of the Municipal Town have special convenience and importance and they could certainly fetch a much higher rent than those remotely situated. People residing in the former portion of the town are mostly in better circumstances than those in the latter. The Council had evidently no reason to reduce the rental in the former. The enhancement of the assessment from 5 to 7½ has affected the poor very much, because the reduction of the percentage of the rental effected by the Council was only 11 percent to the poor and 22 per cent for the rich. The result has been a reduction in the taxation of the better class of houses (terraced) and an increase in the poorer ones (thatched)

4. I would therefore propose that the Council should revert to their original scale of annual rental in the case of houses in the above favored localities and retain the present scale of rental on buildings in other parts — occupied by poor pariahs and mahomedans &c.

The scale proposed was the one adopted by the Council, since its constitution in 1886 for over seven years i.e. until 1893-94. There is nothing to show that the rate was high and the Council did not think it fit to reduce it until they did so to counteract the effect of enhancement of the assessment (5 to 7½ prcnt of the rental) ordered by Government. The bazaars will continue to be assessed as at present on the actual or probable rental.

5. I enclose herein plan of the Municipal Town in two parts i. Thengarai and ii. Vadagarai and Kaikilangulam and the favored portions whose assessments are recommended by me for enhancement have been marked with blue pencil lines in the plan. Within these limits there are a number of houses occupied by very poor mahomedans and these, I recommend, be assessed at the present rent-value. This part is noted with red pencil lines in the plan.

6. I submit herewith a Statement showing the streets which command the special convenience &c above referred to, their present annual rental and that proposed by me with their assessments at 7½ percent. I have only adopted the figures shown in the municipal house-tax registers and Administration Reports. I enclose also a statement showing the financial result of the new proposal. From this it will be seen that there will be an increase of Rs 547-14-6 or 15 per-cent in the total house-tax demand of the last official year. The demand

demand of 1891-92 was Rs 2530 and the proposed demand is Rs 4130 or 63 per cent more. This difference is attributable to the enhancement of assessment from 5 to 7½ and to the addition of a large number of houses within the limits of the Municipality which is gradually rising in importance.

7. The measurements entered in the house-tax registers were also checked by me in a few cases and found correct except a few in which there were some additions and alterations &c which will be noticed by the Council at the next revision.

8. I regret the delay in the submission of this report and I beg to state that it was due to pressure of jamabundi work since I joined the Taluk on 13th ultimo and to the fact that I had to get every information from Municipal Chairman (Delegate) who was kind enough to comply with all my requisitions promptly and cordially.

I beg to remain
Sir,
your most Obedient Servant
(Signed) T. Thiagaraiah
ag Tahsildar
7-6-95.

(True copy)

Emaadahmd
for ag Collector

Encl 2 B

to a letter

From
The Collector of
Madura

Dated 22 7 1 of 95

Dated 3.7.95

Statement showing the present and proposed annual rental with the assessments thereon in the several portions of the Municipality of Periyakulam

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