

# Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1372 m

DATED 19<sup>th</sup> August 1895

See 63

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[Despatch Abstract.]

License fees.

Informing the Tuticorin Municipal Council that under Section 65 of Act IV of 1884 the annual value of a building is deemed to be the gross annual rent at which it might reasonably be expected to let from month to month or from year to year, and that the fact that its earnings on account of its use for a particular purpose by Government amount to a larger sum than this does not entitle the Council to increase the tax.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

RECEIVED  
2 MAR 95  
ANSWERED

From C. W. Wood Esquire,  
Executive Engineer, Trinidad,  
to the Superintending Engineer,  
W. Leitch, No. 469 dated 17 Feb-  
ruary 1895 :-

In forwarding a copy of  
letter from the Port Officer, Tuki-  
coria, dated 2<sup>d</sup> February 1895, No.  
 $\frac{9}{14}$ , I have the honor to state as  
follows :-

2. The Goods shed at Tukicoria  
was constructed at a cost of £ 9,400  
which the Municipality of the  
above town have taxed at £ 75  
per annum.

3. The gross annual rent that  
can be expected from the building  
as intimated by the Port Officer  
would be from £ 300 to 350 in which  
the assessment at  $6\frac{1}{4}$  per cent, the  
rate usually levied by the above  
Municipality, will amount to  
£ 22-8-0; according to the Book  
value of the building the tax  
would

Local & Municipal Dept.  
PR. CURRENT No. 768 M

1262 h 14-9-94  
357 h 20-4-97  
CURRENT No. 1488

From  
The Supt. Engineer  
Vancouver.

Recd: 28.2.95

To  
The Chief Engineer  
P. & D.  
CHIEF SECRETARY  
DEPARTMENT OF MARITIME

Local & Municipal Dept.  
CURRENT No. 768 M

No 90172  
Dated 26 February 1895  
Depd - 26.

No 814 C of 14 March 1895

Transferred to the  
Local and Municipal  
Dept. for consideration

Goods shed at Latican  
Requests to address  
Govt to reduce the ex-  
cessive municipal as-  
sessment levied on the

C. H. R. Burton.  
Under Secy. to Govt  
P.W.D.

with disposal

11/8/95  
2/5/97

No. 436 of 19-3-95

Referred to the Municipal  
Council, Tuticorin, for remarks.

(By order)

Francis

Ag. Assistant Secretary

V.R.  
19/3/95  
Fort St. George.  
18 March 1895.

Meeting  
19/3/95

[ 9 ]

LOCAL AND MUNICIPAL DEPARTMENT

Local & Municipal Dep

CURRENT No. 768911.

From

The Public Works Department

No. 814C.

Dated 4<sup>th</sup> March 1895.

Received 6<sup>th</sup> — do —

Enclosures —

SUBJECT.

Goods Shed at Tuticorin.

Transferring letter from the  
Supt<sup>g</sup> Engineer TT Circle, requesting  
that Govt may be addressed to reduce  
the excessive municipal assessment  
levied on the —.

Chairman, M.C., Tuticorin.

Extract from the Proceedings of the Municipal  
Council Tuticorin, in their meeting held on  
Friday the 26<sup>th</sup> April 1895 at 5.30 Pm  
Present

M.R. J. In P. Roch Victoria General Chairman  
Y. H. Baker Esq

D. Graham Esq

M.R. J. de Chinnasamy Aiyer General

" R. Mottu Fernandez General

" P. Virangum Pillai General

" J. Ramakrishnao Aiyer General

" R. M. Gnanamalai Aiyer General

Rev. C. P. Gnanakram. B.A.

3. Read endorsement No 436 dated 19-3-1895  
from the Assistant Secretary to Government  
regarding the Assessment on the goods shed  
on the beach.

The Council, in assessing the goods shed,  
took into Calculation the actual rental which  
was derived from the building, based upon a  
Statement received from the Port Office  
dated 18<sup>th</sup> December 1893 for seven months.  
According to the said Statement the Annual  
rental comes to Rs 1340 which at 6% of 7000  
an Annual Assessment of Rs 84 agreeably  
to Section 47 Clause ii and Section 65 (1).  
The Council do not therefore think that the  
Assessment of Rs 75 is excessive.  
The Port Officer so Municipal Councillor  
being present takes exception to the

the word rental which should be  
total earnings

(Signed) J. B. Roche Victoria  
Chairman

(True Extract)

M. Roche Victoria

Chairman

Statement showing the receipts and  
expenditure of Port Goods shed for 7 months  
ending November 1893

| Year - Months | Receipts | Expenditure |
|---------------|----------|-------------|
| 1893. May     | 42 14 4  |             |
| " June        | 146 11 7 | 14 1 2      |
| " July        | 115 8 5  | 24 10 8     |
| " August      | 108 13 6 | 24 " "      |
| " September   | 103 2 7  | 24 1 6      |
| " October     | 126 2 3  | 24 " "      |
| " Novr.       | 138 7 10 | 24 " "      |
| Total         | 781 12 6 | 146 13 4    |

Taken from  
Port Office  
18<sup>th</sup> Dec. 1893

(Signed) A. Dammuthair  
Supt of Sea Customs  
in Charge of Port Office

(True Copy)

M. Roche Victoria  
Chairman

No 203 Municipal Councillors Office  
Tuticorin 3<sup>rd</sup> May 1895

From, M. A. J. J. M. B. Roche Victoria Road  
Chairman Municipal Council  
Tuticorin

To The Chief Secretary to Government  
Fort Saint George  
Madras.

Sir,  
In Acknowledging receipt of  
your endorsement No 436 dated 19-3-1895,  
I have the honour to Submit a Copy  
of the resolution of the Council on  
the Subject of Assessment on the goods  
Shed erected on the beach & a copy  
of a Statement received from the  
Port Office showing the actual income  
derived from the Shed for 7 months  
of the year 1893, from which it will  
be seen that the Assessment charged  
has been based on a good data & is  
not improper.

The grounds urged by the  
Superintending Engineer & Circle that  
it should be reduced to Rs. 22-8-  
Calculated on the expected Annual  
Rental of Rs. 300 to Rs. 360 Cannot  
stand, when the actual rental  
derived from the building has been

Known to be Rs 781 for 7 months  
on Rs 1340 for one Year <sup>on</sup> an  
Average. The Council in disposing  
of the Appeal lodged by the Port  
Office have taken into Consideration  
the above Circumstances of the  
Case & Confirmed the Assessment.

I have the honour to be

Sir,

Your Most Obedient Servant

Mr. Richard Victoria

Chairman

Local & Municipal Dept.  
CURRENT No. 1572

From

The Chairman  
Municipal Council  
Tuticorin

The Chief Secretary  
to Government  
Fort Saint George  
Madras

Dated 3<sup>rd</sup>  
Despatched 3<sup>rd</sup> } May 1895  
Received 6 MAY 95

No. 203

Enclosure ~~Three~~ 2  
G.O. No. 768 M. with

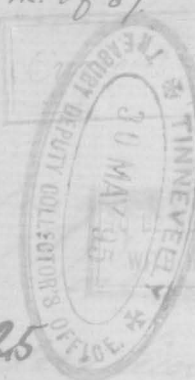
Subject

Government endorsement No 436  
dated 19-3-95

Submitting that the  
Assessment of Rs 75 imposed  
on the goods shed is not  
excessive for reasons stated

with amendment)

G.O. 1262 M. of 94  
" 387 M. of 87



Referred to the Collector of  
Tinnevely for remarks.

(By order)

Godhunter  
Ag Assistant Secretary  
21-V-95.

19  
21/5/95  
Fort St. George.  
21 May 1895

To, The Collector of Tinnevely.

Tinnevely Collector's Office  
Dated July 1895  
CURRENT No. 2376 M

From

A. W. B. Higgins Esquire,  
Collector of Tinnevely

To

The Chief Secretary to  
Government,  
(Local & Municipal Department)  
Fort St. George

Sir,

In returning the papers relating to  
the assessment levied by the Tuticorin  
Municipality on the goods shed at Tuticorin,  
received with your endorsement No 726 dated  
21<sup>st</sup> May 1895, I have the honor to observe that  
the Municipality, in assessing the goods shed,  
appears to have calculated the assessment  
on the actual amount received by way  
of fees or rent from persons who from time to  
time deposit their goods in various portions  
thereof, this amount being based upon a  
statement furnished by the Port Officer and  
not on the annual rent which such a building  
might be expected to realize, if let out as a  
whole; that is, the Municipality wishes to  
tax the earnings of the building and not its  
rental.

2. I doubt whether the interpretation put by the Council upon Sec. 65(1) of the District Municipalities Act is correct. My view is that, for building in a given situation, the rental on which the tax should be fixed should be that for which similar buildings in that situation would let as a whole from month to month or year to year. For this purpose it seems probable that the calculation of Rs 360 per annum or Rs 30 per mensem which the Executive Engineer has adopted for this food shed is fair.

I have the honor to be,  
Sir,  
Yours most obedient servant

Amal Haggard  
Collector

19.7.1978

Local Municipal Dept

Current No. 1376 m

1895

1134 m 18-7-95  
1262 m 14-8-95  
357 m 20-4-97

Handwritten initials

Tinnivelly Director's Office

From

The Director of  
Tinnivelly,

To

The Chief Secretary to  
Government,  
Local Municipal Dept.,  
Fort St George.

Dated 22nd July 1895.

24 JUL 95  
Disposal no. 1319 / 95  
C. No. 768 & 1502 m with  
Coul

Enclosures - Five

Reporting on the nature of the  
assessment levied by the  
Tuticorin Municipality on  
the Goods Shed at Tuticorin.

LOCAL AND MUNICIPAL DEPARTMENT.

Current No. 768, 1502 & 2376 m/95.

From

FOR ORDERS.

Please see the note on the first two of the current rents read above.

2. In the third current, which is in reply to the reference on the first two, the Collector of Tinnivelly states that he doubts the correctness of the interpretation put by the municipal council upon section 65(1) of the District Municipalities Act, that the tax on the goods shed in question should be calculated on its annual rental, which should be taken as the rent for which similar buildings in that situation

would let as a whole from month  
to month or from year to year  
and not on the total amount  
of its earnings and that the Execu-  
tive Engineer's estimate of the rent  
value of the goods shed, viz, Rs 360  
per annum, is fair. It is there-  
fore submitted that the order pro-  
posed in the note above referred to  
may be approved.

138 W. 4855 13/8/55  
11/8/95

4/10  
17/8/95

lagatun pa goods shed  
Tuticorin Municipal

FOR ORDERS.

2376/-

Hm

1372h

due.  
from the order referred to  
11/12/85

Land M. DEPARTMENT.

No. 1502 M

From the Chairman Municipal Council Tuticorin

Dated 3<sup>rd</sup> May

1895.

FOR ORDERS.

The earnings of the Customs goods shed at Tuticorin on account of goods deposited in it from time to time amount to some Rs 1540 a year. But the rent value of the building is calculated by the Executive Engineer at Rs 470 and by the Port Officer at Rs 300 to Rs 360. The Municipal Council here levied house tax on the former amount and have rejected an appeal presented by the Port Officer. The Superintending Engineer asks that steps may be taken under Act XI of 1881 to have the tax reduced.

2. The Council is ~~very~~ wrong since the earnings which accrue on account of a building being used by Government for a particular purpose clearly cannot be the amount for which "it might reasonably be expected to let". At the same time the amount in dispute is only about Rs 50 and it seems hardly worth while to make a reference to the Govt of India at present. The following order is suggested. If the Council repeat their assessment next year in the face of it <sup>768</sup>the case may be referred.

<sup>768</sup>  
under sec 65 of Act XI of 1881  
"The Council will be informed that the annual value of a building is deemed to be the gross annual rent at which it might reasonably be expected to let from month to month or from year to year, and that the fact that its earnings on account of its use for a particular purpose by Government amount to a larger sum than this does not entitle the Council to increase the tax. If the excessive tax is repeated Government will be compelled to take action under Act XI of 1881."

To  
The Chairman, Tuticorin  
Collector of Tuticorin  
11/12/85

House-tax on the goods shed at Tulceon

C.S.

(for order)

725  
98.

When given for copying \_\_\_\_\_  
When copied \_\_\_\_\_  
When examined \_\_\_\_\_  
When signed \_\_\_\_\_

189 .

READ AGAIN G.O., No.  
189 ,

DATED

CURRENT No:

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT .. ..

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH  
IN ORIGINAL.

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