LOCAL AND MUNICIPAL DEPARTMENT.

PR

[L. & M.
9,000-3-3-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1902 M

DATED 18th November 1895.

[Despatch Abstract.]

House-tax.

Calling upon the Municipal Council, Periyakulam, with remarks, to give such explanation as they can for disregarding the wishes of Government expressed in Government Order quoted, condemning the principle adopted by the council in the revision of assessment of-------in the municipality.

14-5-05

BACK PAPERS.

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

FURTHER PAPERS.

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

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[7]

INDEXED.

Miscellaneous.

Local and Municipal Dept.

G.O., dated 18-11-95
No. 1902 M.

When given for copying.

[Despatch Abstract.]

House tax

Calling upon the Munl. Council, Periyakulam, with remarks to give such explanation as they can for disregarding the wishes of Govt. expressed in G.O. quoted, condemning the principle, adopted by the Council, in the revision of assessment of ——— in the Munly.

N

READ 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.

BACK PAPER, No. OF 189

FURTHER PAPER, No. Cuo 74 L/96 OF 189

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Examined by

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subsequent Administration Reports, but that no notice ~~was~~ has been taken by the Govt. This ~~was~~ is due to the fact that these reports were couched in such vague language, that the Govt. did not realize that its orders were being persistently disregarded. In fact it was not until an independent enquiry had been instituted by the Revenue Authorities that it came to light that the Council had ~~by its action~~ simply ignored the G.O. of 1892, & ~~have~~ continued to do so ever since, for although the letter of the order was carried out yet the spirit was not, as the previous resolution of the Council, which nullified the effect of the instructions, was ~~allowed~~ given to stand. The Council will now be asked to ~~offer give~~ ~~an~~ such explanation of their ~~conduct~~ action in this matter as they can.

(from orders)

W.W.D.
15/11/95

18/11/95.

House Tax Assessment in Periyakulam Municipality

3050 L

FROM ORDERS.

C. S. 1902 L

To,

The Chairman M.C. Periyakulam
thro' the Collr. of Madura.

20/11/95

21/1/05

[G. / 24.]
250—3-10-95.

DEPARTMENT.

Papers to be read in proceedings :—

Again G.O , dated 16th August 1895, No. 1342 M.
Again ~~G.O.~~ G.O., dated 2nd ~~October~~ 1895, No. 1583 M

2 Current No. 3150 of 1895, dated 2nd Oct., from Chairman, M.C. Periyakulam
3050
" " , 189 , " , "
" " , 189 , " , "

ORDER. No. 1902 Muni. 18-11-95

~~From the~~ From the ~~minute~~ explanation now submitted it appears that the Municipal Council have not passed any resolution revising the principles of assessment of house-tax subsequent to the issue of G.O. No 237 M 4.2.92, but it is clear that when the resolution of the Council on the report of the Subcommittee was passed, shortly before this date, the question of raising the rate of the tax was under the consideration by the Govt., & this was known to the Council, when they passed a resolution which had the effect of nullifying the subsequent orders ~~of Govt~~

2. It is further stated that this question has been touched on in

Housetax assessments in Periyakulam Municipality.—

3050 M

H.M.

(for orders)

9. When G.O. $\frac{1342.M.}{16\text{-}8.95}$ was drafted it was apparently understood that there had been a resolution of the Council subsequent to G.O. $\frac{237.M.}{4.2.92}$ determining to ignore that G.O. & introduce the system which was disapproved in it. It now appears from the Chairman's letter in G.O. $\frac{1583.M.}{2.10.95}$ that the Council just disregarded the G.O. altogether & adopted the course proposed by the subcommittee although the Govt. had forbidden its adoption & that there was no subsequent resolution. The Council protests against being censured without being heard, & it may now be asked to explain its action, Govt. saying in the order that it was not until the Rev. authorities held an independent enquiry that it was brought to light that the G.O. had been disregarded.

8/11/95

W.C. 31.10.95

The first "minute of protest" – looks very much like the handiwork of the editor of the Madras Mail and is an impudent production.

8/11

G.S. The position seems to be that the Council generally, not a portion of it only, is responsible for ignoring the wishes of Govt.

11/11/95

It is to be observed that, although the Commee of 1892 ~~was~~ reported before ~~the increase in the rate of house tax~~ was ordered, it sat & reported with ref. to the proposal to raise the rate.

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was the best suited for the town and requested that the same may be retained without any modification. The collector who was consulted in the matter, however, stated that the assessment of the houses in some of the streets might be increased and his letter on the subject has been communicated to the municipal council.

× G.O. No 1342 M. d. 16th augt 1895

8. It will be seen from the above, that the Government has been repeatedly finding fault with the principle of assessment of the rental of buildings at present in force and has urged on the council to rectify it, with a view to develop the revenue from this source. – And it is also apparent that the Govt. never clearly understood that notwithstanding its condemnation in G.O. $\frac{237.M.}{4.2.92}$ the system therein referred to had been consistently adhered to by the Council.

~~Further there can be no excuse whatever for the persistent neglect with which the Council has treated the repeated orders of~~

mature consideration and on the report of a sub-Committee after careful enquiry and local inspection and forwarded a copy of the council's resolution to the effect that the house tax was not capable of further expansion and that if each house was taken separately and assessed on its actual rental the result would be a fall in the demand. This letter was recorded in G.O. No. 1373 M. of 11th October 1893.

6. In ~~reviewing~~ the administration report for 1893-94, the Government again pointed out that the low incidence of the house tax, left no doubt that the principle adopted by the council was defective and directed that immediate steps should be taken to revise the existing assessments in view to rectifying this defect.

the Chairman merely said that the principles of assessments remained unaltered.

7. The Chairman thereupon stated that the principle adopted was

in the rate (50 per cent) although the number of houses rose from 2560 to 3102, and that this was apparently due to an alteration in the mode of assessing the rental. As, however, the Chairman stated that a through revision of the registers was contemplated it was ordered that unless the assessments showed at least an increase of 50 per cent over the present figure, the principle of fixing the assessments should be modified and the Chairman was asked to report specially on the subject after the revision was completed.

5. The Chairman stated in reply that the revision which had been completed had resulted in an increase of 40 per cent, that the existing mode of assessing the rental was adopted on mature

G.O No. 237 M d/ 4-2-1892

In para 3. of his admn. report for 1891-2 the Chairman said merely that "some changes were introduced" in the principles of house tax assessment from 1st. April 1892.

as the average incidence was very low

In the report for 1892-93 the Chairman alludes to the "revision of the annual value on thatched buildings", but does not explain what it was; & says that in making assessments attention was paid to the situation and character of buildings.

and fettered the discretion of the Chairman whose duty it is to estimate the rental, and that, if, as stated by the Chairman, the effect of the alteration in the System was to reduce the tax on the better classes of houses and to increase the burden on the poorer ones, the system stood at once condemned. In para. 3 of the review of this report ~~for 1891-92~~, it was ~~again~~ pointed out that the mode of assessing the rent value was defective, and that it should be improved on the lines laid down in the recent G.O. No. 237 M dated 4th February 1892. In G.O. No. 1029 M dated 9th August 1893, reviewing this administration report ~~for 1892-93~~, the Government observed that the increase in the demand of the tax on houses (37 per cent) was not proportionate to the increase in

actual state of things ~~may~~ should be reduced from Rs 4½, Rs 3, Rs 3 and Rs 2¼ to Rs 3½, Rs 2½, Rs 2¼ and Rs 2, respectively, for every 100 sq. feet of terraced, tiled, mud terraced and thatched houses. The Council accepted these recommendations, but in forwarding its resolution on the subject, the Chairman pointed out that it had the effect of reducing the tax on terraced and other higher classes of houses and of assessing the thatched houses in the town which were till then exempt from taxation. The Government approved the increase in the rate of the tax, but observed that the principle of ~~a~~ fixing the assessments of houses with reference to the size of the buildings was altogether unsound in as much as it ignored the elements of situation and character

and

Council approving and forwarding for consideration the minute of protest of two councillors who take exception to the censure contained in para. 2 of G.O. No. 1342 M dated 16th August 1895 alone referred to, on the grounds among others that the modification in the principle of assessment was made in 1892 on the report of a sub committee and after mature consideration, that the matter was reported to Government, which passed orders thereon in its proceedings No. 237 M dated 4th February 1892; that since then the subject had been touched upon in successive administration reports, but that the Government had ~~not~~ considered the action of the councillors who voted in the matter open to censure. The council therefore request that the Government order alone referred to may be reconsidered.

4. The facts of the case may be briefly stated as follows:—

About the close of 1891 the municipal council of Periyakulam being badly in want of funds to carry out certain administrative

improvements

improvements in the town proposed to increase the rates of the tax on vehicles, animals and carts and of tolls, but the Government disapproved of these proposals and suggested that if additional funds were required, the rate of the tax on buildings and lands ~~may~~ should be raised from 5 to 7½ per cent of the annual rental and the tax on arts newly imposed — Vide G.O. No. 2206 M dated 12th December 1891. The council thereupon appointed a sub committee, on which the two councillors alone referred to ~~were also serving~~ served, to report on the question of increasing the house tax. This committee recommended the enhancement of the rate of the tax to 7½ percent, but suggested that the existing rates of the annual rental of buildings which were fixed in 1886, and which were not based on the

actual

Forwarded

As noted in a former endorsement the resolution reducing the rate of houses was passed shortly before the order of Government raising the percentage of assessment And not as a reply to that order

Again G.O., ~~dated~~ No. 1583 M dy 2d October 1895, ~~No.~~
Current No. 3050 M of 1895, dated 2d October 1895 from the Chairman M.C. Periyakulam
Current No. of 189 , dated from the

FOR ORDERS.

In G.O. No. 1342 M dated 16th August 1895 the Government remarked that the action of the Municipal council of Periyakulam, in having altered the system of assessment of houses with the effect that the orders directing the increase in the percentage of assessment have been nullified was most reprehensible, and requested the Chairman to report the names of the councillors who voted in favour of this proposal and to state which of them had still seats upon the council.

× Please see G.O. 1583 M. 2.10.95

2. The Chairman stated × in reply, that five of the nine ~~[illegible]~~ councillors who voted for the proposal were still on the council, but promised a further report on the subject.

3. With the current read above, the Chairman forwards copy of a resolution of the Municipal Council

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Current No. 4220 of 95
Genl 3.10.95
The Chairman
Municipal Council
Periakulam

Local & Municipal Dept.
CURRENT No. 3050 M

To
The Chief Secretary
to Govt of
Madras
Local & Ml Deptt
Thro'
The Collector
of Madura

MADURA COLLECTOR'S OFFICE 3 OCT 95

No 216

Dated 2
Despd on } October 1895
Recd 7 OCT. 95

Enclosures 4.

Forwarding the reports of some Councillors against the Censure of Govt. on the assessment of house-tax with copy of the resolutions of the Council praying for reconsideration of the order.

[illegible]
1583 M 2-10-95
1342 M 16-8-95
1050 M 8-8-94
1373 M 11-10-93
10296 9-8-93
[illegible]
23766 [illegible]
22066 12 [illegible]

E.C. No. 4220/Genl of 95.

Forwarded.

2. As noted in a former endorsement the resolution reducing the rating of houses was passed shortly before the order of Government raising the percentage of assessment, and not as a reply to that order.

Madura } J. Twigg.
4.10.95 } Ag. Collector.

As noted in a former endors

the resolution reducing the rate

of houses was passed shortly before

the order of Government raising

the percentage of assessment,

and not as a reply to that ord

by the Council on account of the Severity of its tone, but that of the latter was duly Approved and it was resolved to submit it to Government for reconsideration of its order dated 16th August 1895 No 1342 M. Mis.

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

No 216

Municipal Office
Periyakulam
2nd October 1895

Local & Municipal Dept.
CURRENT No. 3050 M

From,
M.R.Ry. M. Irulappa Pillai Avergal,
Chairman, Municipal Council,
Periyakulam

To,
The Chief Secretary to Government
of Madras
Local and Municipal Department

Thro'
The Collector of Madura.

Sir,

In continuation of my letter No. 202/7-9-95, I have the honor to forward the reports therein promised and since received from Councillors M.R.Ry. V. P. Rajam Aiyar Avergal and M.R.Ry. I. R. Muttuswami Aiyar Avergal and M.R.Ry. K. Arunachellam Chettiar Avergal in connection with the assessment of house-tax. The two reports were placed before the Municipal Council as requested by them. The report of the former was not approved by

G.O. 1583 M.L.
2-10-95

Enclosure No 4
in a letter dated
2.10.95 No 216

From
The Chairman
Municipal Council
Periyakulam

To
The Chief Secretary
to Govt
Local & M. Dept

Copy of the resolution
of the Council No
167
20.9.95

not been Modified, the Council by a majority adhere to the former Resolution.

168. Read letter from Councillors M.R.Ry. T. R. Muttuswami Aiyar Avergal and M.R.Ry. K. Arunachellam Chettiar Avergal forwarding their minute of explanation ~~on the above subject~~ Modified and requesting to place it before the Council for adoption and eventual submission to Government.

Approved and submitted to Government for reconsideration and orders.

(True Extract)

Chairman

26.9.90

Proceedings of the Municipal Council Periyakulam dated 20th September 1895.

Present:—

M.R.Ry. M. Irulappa Pillai Avergal Chairman.
" V. P. Rajam Aiyar Avergal, Councillor
" T. R. Muthuswami Aiyar Avergal, "
" S. Sandanam Pillai Avergal, "
" Ramaswami Chetty Garu, "
" P. U. Subbiah Pillai Avergal, "
" K. Arunachellam Chettiar Avergal, "
" K. Vijiaminiaswami Naidu Garu, "

167. Read letter from Councillor M.R.Ry. V. P. Rajam Aiyar Avergal stating that ~~which~~ what he had already sent to the Chairman in connection with the Censure of Government on the assessment of house tax was not an explanation but a protest and requesting to place another protest which he has now sent, before the Council for adoption.

Resolution:— A

Enclosure No 3
in letter dated
2.10.95 No 218

from The Chairman
Municipal
Council
Periakulam

To The Chief Secretary
to Govt
Local & Ml Depmt

Copy of the Council
resolution No 141
14.9.95

Read also the minute of protest.

Resolution :– The Council considers the tone in the explanation is rather severe. It is therefore returned for modification. If the Councillors concerned decline to comply with the wishes of the Council, they can send it on to Government through the Chairman

(True Extract)

Chairman
2 · 10 · 95

Proceedings of the Municipal Council, Periyakulam dated 14th September 1895.

Present:—

M.R.Ry. M. Irulappa Pillai Avergal, Chairman
" J. R. Muthuswami Aiyar Agl., Councillor
Revd C. Williams, "
M.R.Ry. Rameswami Chetty Garu, "
" Subbarayalu Naidu Garu, "
" S. Sandam Pillai Avergal, "
" K. Arunachellam Chettiar Agl., "
" S. M. Ponnuswami Pillai Agl., "

141. Read letter from Councillors M.R.Ry. J. R. Muthuswami Aiyar Avergal and M.R.Ry. V. R. Rajam Aiyar Avergal forwarding a minute of protest against the remarks of Government in G.O., dated 16th August 1895 No 1342 M. Mis and requesting to place it before the Municipal Council with a view to submit it to Government with the resolution of the Council.

Read

Enclosure No 2
in a letter dated
2.10.95 No 216

From
The Chairman
Municipal Council
Periakulam

To
The Chief Secretary
to Govt
Local & Ml Dept

([illegible])

2/3050 M of 95

Explanation of Councillors
M.R.Ry. J. R. Muthuswami
Ir Agl & K. Arunacha-
lam Chettiar Agl
against the censure
of Govt on the assess-
ment of house-tax.

-ment. We hope, trust and pray that the Government will be pleased to see its way of reconsidering the subject in the light of facts now put forth and to be good enough to withdraw the remarks passed on us.

We beg to remain, Sir,

your most obedient servants

C. R. Muttuswami Aiyar

19-9-95.

Ml Councillors.

Read

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made a remark to this effect – the desirability of retaining the present principles of assessment unaltered was reported to Govt. in this office letter No 169 dated 7th Septr 93. In spite of our loyal and faithful relationship and attachment with the local Council for a period extending from 7 to 10 years and the confidence of all Government officials in re-appointing us again and again, the Government has passed an order that the action of the Council is reprehensible on the letter of the Collector alone. This Collector is new to the district and ~~had~~ did not visit~~ed~~ the town before he ~~wrote~~ had written this letter. If he had perused the records in the Municipal office and consulted the list of rented houses, with actual rentals and probable rentals fixed by the Council he would not have remarked that there were not sufficient reasons for reduction. So this order of Government has given us great disappoint-

| G.O. 1370 L.M. / 11-10-93.

23

Constables and others who live temporarily to be a little higher but considering the poor condition of those who live in thatched houses and the loss to which they are subjected annually by repairs and fire the rental was so fixed.

4. Under these circumstances, the Censure passed by the Government seems not just because the modification in the principle of assessment was made so long ago in the year 1892 at a meeting held on the 14th Jan 92. The matter was reported to Government on the 16th Jan 92 Since then the fact is being reported in each year's annual report and the Government has passed its review thereon. The subject is being touched in each year's report both by the Chairman and the Government and yet the Government did not then consider the action of the Councillors who passed the resolution as open to censure. In one of the annual reports for the official year 1893-94 the Chairman has

Read

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houses which were considered as tiled houses at the time of the first assessment. This is a great relief for poor classes for many thatched houses have mud terraced portions as protection against fire. Besides a knowledge how houses are constructed in this place will show that all are equally taxed and how the Council was able to secure 40 per cent increase. Generally every house has a tiled pial and a cook room, chunnam terraced store, bed and dining rooms and mud terraced or thatched sheds for cattle &c in the backyard All these portions are separately measured and assessed and this accounts for the increase of 40 per cent. We are certain that the actual rentals would not be higher than our rates in the case of terraced and tiled houses but ~~it~~ the actual rental will be found in the case of a few thatched houses rented to Police such houses as have been rented to officials who pay high rents and calculated the rent accordingly. If each house is to be taken separately the Council is afraid the rent value will again decrease and the total demand fall down. On revision there appears to be an increase of 40 per cent instead of 50! We still maintain that if any conscientious man take the trouble of ascertaining the actual rent of houses as we have done he will surely come to the conclusion that the rental fixed by the Council now is right and in many instances a little higher than the actual rental.

3 The G. O under reference says that the sub committee increased the taxation on poor classes and reduced that of the rich. This was not done. In the interest of the poorer classes a new scale was introduced for mud terraced

It would seem that those conclusions were the result of a very careful, anxious and impartial deliberation after personal enquiry into each and every house in the town and that it is so can be inferred from the fact that the very Chairman who dissented and other councillors including the permanent Tahsildar have unanimously approved of the Council in the matter of house tax revision vide Res 85/21·9·92 in which the Council affirm the principle of modification. The Council again on the 4th Septr 93 on receipt of G. O 1029/9·8·93 M have passed the following Res No 100/4·9·93! 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 made special enquiries regarding the condition of each house and in fixing the annual rental value they took into consideration only it is near to the paddy fields. So that with a people whose sole occupation is agriculture, considerations of pure air, pure water, vicinity to the post office and high roads are of no avail and in all buildings both new and old these things are generally ignored. Even the houses occupied by high officials are of this sort and the highest monthly rental collected is only Rs 5 and the average high rents are Rs 3½. Some may think that streets near the river may be a very favoured locality. here thieves commit their depradations and carry the booty through the bed of the river with impunity. when cattle stray away to rivers they are subject to municipal molestation. During night people are tormented by musquitoes. Considerations such as these induced the Council to ignore the aspect of the question in the revision of house tax with the exception of bazaars and bangalows where the principle indicated by Government was adopted and to arrive at conclusions noted above.

by increase of toll rates and tax on carts. but the Government would not approve of them. The Council had to recourse to house tax increase which they were aware would exasperate an already discontented people. Fully conscious of the effects it would produce upon the public mind the Council deemed it fit in the interests of the people to thoroughly revise the system of taxation when giving effect to the increase and found on careful investigation that the scale originally fixed was in excess of the actual state of things. Besides in this place the Council found that considerations of situation and character of building did not account much in fixing the rental of a building for the people are not accustomed to any high notions of living. a house is liked because it contains a large space for storing manure in the backyard. Some like a house which is in the most crowded part of the town because it is near to the temple or bazaars. Some like a house because thought that certain provisions of the Municipal Act might in certain circumstances be added to Local Boards' Act &c and again he says that Periyakulam is not quite large or rich enough for the application of the stringent provisions of the present Municipal Act. Such is the opinion of Mr E. Turner the head of the District administration, whose varied experience in the district is too well known. It is thus evident that the village was neither fit nor the people rich enough to pay for all sanitary and other reforms and it fell to the lot of the councillors as accredited agents of Government and representatives of the people to make the best of the worst bargain. Sanitary officers and other responsible officers of Government pressed for various reforms. This necessitated the raising of funds. The Council tried various means to raise the required ~~the~~ amount from townsmen viz

of their remonstrances and prayers against its intro-duction. Secondly Periyakulam which is only a big village is converted into a town and the luxury of municipal laws with its costly reforms were introduced in the place where an union act would suffice. It thus became the painful duty of councillors to wring down from an unwilling public taxes for introducing reforms for which the Village was not fit. In support of this assertion we beg to rely on no less an authority than the Collector of the District (Vide Endorsement of the Collector of Madura of 29th May 92 No 1879 m)

G.O. 1127 M / 28-6-92

In para 2 he says that the people of Periyakulam want the Municipal Act IV of 1884 withdrawn and the union Act introduced in its place. This would be a very retro-grade pro-ceeding and I can not recommend it but he goes on and says I however doubt whether Periyakulam is a town to which the Municipal Act is well suited. I have for a long time

estimating the rental

3 months by one half of the Council according to the Act. To please the people the Sub Collector again put the question for reconsideration telling that the resolutions of the Council carried by majority should always be respected by the Chairman and the Council again adhered to the recommendations of the Sub Committee's report and house tax registers have been prepared according to principles re-affirmed at the time of the riots. This the Sub Collector has brought to the notice of Government (vide his endorsement dated 13th May 92 para 4 in G. O. No. 1127 Mis. / 29-6-92.

2. Turning to the question of principles of assessment which the Council chose to fix by the modification of original rates, in our point of view, we beg to point out that the action is not altogether indefensible. For in the 1st place this municipality was thrusted upon an unwilling public by sheer force of authority heedless of their

the Government and the latter's dis-approval of the same is recorded in the clearest manner possible in the G. O. It further points out what the duty of the Chairman was in such cases - nevertheless the house tax registers seem to have been prepared in consonance with the suggestions made by the Council because the Chairman himself was in favour of all the suggestions except one. When the Council found that the suggestions were not approved of by Government, the question was again reconsidered and a resolution was passed increasing the rental on terraced buildings alone from Rs 3½ to 4 by a majority of 5 against 3 vide Res No 292 / 15.2.92 The Chairman was satisfied and this was in force for 3 months and ready for adoption in the house tax registers for 1892-93 when at the time of the strike and riots in May 1892 on the representations of the people this resolution was declared invalid by the Sub Collector as it was not supported and so modified within

estimating the rental belongs a -

the Chairman. He to avoid frequent appeals on house tax and to make people understand that all taxes are collected upon the responsibility of the Council and to have an easy way of estimating the rent value of houses which are always changing in this town, used to consult the councillors from the very beginning of the municipality how rentals were to be calculated as only a very limited number of houses were rented and that too in certain parts of the town. Now the question resolves itself into this:- The Government wanted the council to raise the rate of tax on houses. When considering this proposal they also made certain suggestions with regard to principles of assessment as in their opinion the method then in vogue was based on immature consideration. This latter part of the Council's action was not binding on any body and it may either be received or rejected by the executive. The suggestion of course did not find favour either with the ~~the~~ Chairman or with the

the actual resolution was and what its effects would be in case it is carried out and solicited the orders of Government on the subject. On this G. O No 237 Mis dated 4th Feb 92 was received. In this order the Government approve of the proposal of the Council to raise the rate from 5 to 7½ percent but condemn the principle of assessment on the grounds stated therein and finally the order runs to the following effect. The whole of the taxation registers should therefore be carefully revised so as to give effect to the Council's resolution. In this order the Government clearly lay it down that the suggestion of the Council in framing the assessment with reference to size of the building was unsound and that it ignored the element of situation and go on to say that the duty of estimating the rental of building belongs to the Chairman and the suggestion of the Council is an attempt to fetter the dis-cretion of the Chairman. The Council knew well that the duty of estimating the rental belonged to actual investigation of the condition of the town but took the rates obtained in Madura city for their guidance. The Sub Committee's report referred to above was put before the Council at a meeting held on the 14th Jan 92 and it was adopted by majority, the Chairman alone dissenting. The Chairman thereupon communicated the resolution together with the Committee's report to Government on the 16th Jan 92 in his letter No 404. In this letter he has distinctly told the Government that the Council have passed a resolution that the rate of tax on houses be raised from 5 to 7½ percent with principles of assessment modified and that in raising the taxation they have changed the valuation in force and adopted one which if approved of by Government may be put in force from 1st April. This letter of the Chairman who dissented against the resolution clearly shows that he gave the earliest information of the action of the Council to the highest authority telling them what

GO 237 Mil / 4.2.92.

Council nor the Councillors who voted in favour of the proposition are to blame in the matter of revision. For on receipt of G.O. No 2206 Mil / 12.12.91 suggesting the raising of house tax from 5 to 7½ per cent the Council in their Res. No 257 / 6.1.92 appointed a sub committee to report on the question of the revision of house tax. The Councillors who were the members of the Sub Committee found for the 1st time after a careful inspection of houses in the town that the rental fixed at the time of the institution of the municipality in 1886 and pursued hitherto was not done on actual investigation and was much in excess of the actual condition of the town and therefore recommended the modification of the principles of assessment while approving the increase of rate from 5 to 7½ percent. M.R.Ry K Arunachallam Chettiyar avergal who was a councillor at the time of the first meeting of the municipal Council held on the 12th Dec 85 and who formed a member of the Sub Committee appointed to consider the question of revision of tax confessed that the rental was adopted at the first meeting not with reference to any

To

The Chief Secretary,
to the Government of Madras
through the Chairman,
Municipal Council
Periyakulam.

Sir

With reference to G. O. No 1342 M. Mn. dated 16th Aug. 1895 we the undersigned Municipal Councillors humbly and most respectfully beg to express our regret at the orders of Government characterizing the action of the Council in having altered the principles of assessment as reprehensible passed on the report of the Collector alone without hearing us. The following facts will clearly show that neither the

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Enclosure No 1
in a letter dated
2.10.95 No 216

From
The Chairman
Municipal
Council
Periakulam

To The Chief Secretary
to Govt
Local & Ml Depts

A minute of protest
of Councillor M.R.Ry
V.P. Rajam Iyer Avl
against the censure
of Govt on the assess-
-ment of house-tax

and faithful attachment and relationship with the Local Council for over a period of 7 years what the Government is pleased to say now with regard to us is most heartrending; I submit the censure is neither charitable nor just; I humbly crave therefore that the Government be pleased to see its way of reconsidering the order in the light of facts now set forth and to be good enough to withdraw the censure passed on us.

8. For which act of kindness, I shall, in duty bound, ever pray.

K. R. [illegible]
Municipal Councillor
Perakulam
19-9-95

It brings no conviction on our mind that we are chastised for any thing done amiss. We are subjected to an undeserved and undignified humiliation in the hands of a ~~foreign~~ Government. It has the effect of curbing the independence of our position and at once betrays want of sympathy and cruel indifference of Government towards the local self Government and its helpless Councillors. I feel that we are blamed for no new discovery by which we meant to delude the Government of our actions - We are blamed for an act which the Government had passed over nearly 4 years ago. The rebuke therefore when duly considered drives despair deep to our Indian hearts and makes the blessing of free thinking and free speaking almost shadowy and unsubstantial. In spite of our loyal

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is to be taken separately, the Council is afraid the rent value will again decrease ~~&c~~ &c &c". In the face of these circumstances I submit the censure is not just.

7. In conclusion I beg to point out that it is strange and inexplicable that a measure which was passed nearly 4 years ago and which has since received the sanction and approval of the official chairman and in which the subCollector, the Collector and Government acquiesced during a period of 4 years should be pitchforked in the present regime of Government and taken as a stand to condemn the action of gentlemen who for their past labours executed in conscientious discharge of work ~~is~~ are now rewarded as being reprehensible. I protest most humbly but emphatically against condemnations of this sort which to my mind seem very inopportune unjust, unfair and unwarranted.

It

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decent living and yet this building is not liked because it is away from the town and for the very reason it should be liked it is not liked and although available for rent it remains the greatest part of the year untenanted. I can multiply instances but I think it suffice to say that no impartial officer if he personally inspects the town would arrive to any other conclusion than this. The very Chairman who dissented against the resolution at first had reported to Government in his letter No 169/7-9-93 on the desirability of retaining the present principle of assessment unaltered. Besides the Council in subsequent meetings had affirmed the principle of modification Vide Resolution No 85/21-9-92. In resolution No 100 dated 4th September 1893 the Council go so far to say that they do not hope to get the increase of 50 per cent in the house tax &c &c &c. "If each house is

GO 1373 dh/11-10-93.

and the Stationary Magistrate the only high paid officials who live ~~on~~ in rented houses are obliged to live in miserable dens for want of better houses. The houses they live in and the street in which they are situated are such that no Eurasian however poor his circumstances may be would for a moment enter, ill ventilated with dark and ~~dungy~~ dingy rooms with only peals exposed to the public gaze for reception rooms subject always to the rattling noise of the carts passing on the road. On the other hand we have a very commodious neat little bungalow situated on the bank of the river a little off from the crowded parts of the town close to the municipal office and Post Office with decent compound, out houses extensive premises with open grounds and in short containing all the requirements for a decent

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Besides to please the poor people who live in mud terraced houses a new scale was introduced for such houses distinguishing them from ~~old~~ tiled ones and fixing them at higher rates and in this place, considerations ~~and~~ of situation and character of buildings did not account much in fixing the rental; for the major portion of the houses are of uniform fashion, and except the bazaar street in no other street, houses are available for rent, the reason being that no capitalists have as yet thought fit to lay their money on buildings, as such an enterprise would not pay them. Being agriculturists they like to be near their fields or cattle sheds and to store their manure in their backyard. Either in old houses or in new constructions the elements of pure air and pure water &c are ignored and the aforesaid considerations alone prevailing. Even the Tahsildar and

the people and the Government, the former insisting upon following their old customs, the latter as paternal Government determined to root off the common enemy of epidemics from the country at any cost. The Council deemed it their duty not merely obeying the orders of Government but also to conciliate the people the benefits of municipal institutions. They knew full well to wring down from an unwilling public taxes which they were unable to pay and introduced without their consent, and exasperate an already discontented people and end in disastrous consequences which the experience of strike in this town of 1892 has clearly demonstrated. In this view of our position the policy we have adopted in giving effect to the increase of rate from 5 to 7½ per cent to modify the scale in the principles of assessment was found to be a matter of expediency.

"Periyakulam is not quite large or rich enough for the application of the stringent provisions of the present Municipal Act". Such is the opinion of Mr E. Turner the head of the District administration whose opinion is entitled to respect owing to his long and varied experience of the District.

6 The task therefore of propagating the exotic plant in an uncongenial soil fell to the lot of Councillors who as accredited agents of Government and representatives of the people had to make the best of the worst bargain. Fully alive ~~of~~ to the responsibility of their position and conscious of the fact that in dealing with the question they have to harmonize without any friction the two discordant elements Viz
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pay the small tax during the Sanitary Association were all of a sudden called upon to pay series of taxes for the costly reforms introduced by the Municipality. In support of this assertion I beg to rely on no less an authority than the Collector of the District. Vide Endorsement dated 29th May 1892 No 187 Mis. In para 2 he says "the people of Periyakulam want the Municipal Act IV of 1884 abolished and the Union Act introduced in its place. This would, be a very retrograde proceeding and I cannot recommend it, but I doubt however whether Periyakulam is a Town to which the Municipal Act is well suited. I have for a long time thought that certain provisions of the Municipal Act might in certain circumstances be added to the Local Board Act &c &c &c". Again he says that "Periyakulam

Entered in G.O. [illegible] No 1127 M Mis having been directly levelled against us, are we to understand that we are wrong in making the suggestion? If that is so why not the Government of 1892 who criticised our measures did not criticise us? Surely such an interpretation on the intentions of Government who come ~~away~~ of a free people should be eschewed. In any case the censure appears to me not to be warranted in the circumstances of the case.

5 Turning to the question of principle of assessment which the Government had condemned, I beg to point out that the action of the Council is not altogether indefensible — firstly the Councillors were aware that a purely agricultural village had been converted into a town by a mere stroke of pen without the requisite conditions for it — secondly that a poor people who were unable to pay

for further increase beyond 40 per cent could not have been so hurriedly accomplished within a couple of days and within closed doors and ~~having~~ taking the credit of having expedited the despatch of a paper which even after a long period the permanent Tahsildar was not able to finish. If the acting Tahsildar had taken a little pains to go about the town and ascertain the local condition ~~of the town~~ and to consult the municipal records or the members thereof before submitting his report it is certain such unpleasantness could not have occurred.

4 It is plain therefore that the Council's responsibility did not extend beyond making the suggestion. The Government was at perfect liberty to reject it if it liked. The ~~request~~ sequel was a matter between the Government and the Chairman. If the tax had been collected in accordance with the Council's suggestion in spite of Government orders to the contrary it was not our fault. The censure having

to Government in his letter of the 16th January 1892 regarding the action of the Council is all that is now represented to Government in 1895 by the Collector and yet the Collector and the acting Tahsildar seems to think that they have found a new discovery by which we meant to frustrate the Government object and the latter officer whose credit consists either in total ignorance of facts or in partial representation of the real state of things, although every facility was afforded him to obtain the necessary information from the Municipal office, yet the fact is that he seems to have studiously avoided from diving deep into the question, lest the solution of the question which was long pending before the Permanent Tahsildar for want of time to carefully Scrutinize the veracity of the Council's Statement that there was no scope for

Council was an attempt to fetter the discretion of the Chairman". It is therefore obvious that the action of the Council was in the hands of the Government so long ago in the year 1892 and that the Government had fully criticised on its action after elaborately discussing the merits of the question in all the aspects of the case and eventually settled it by a final order without thinking it necessary or expedient to criticise and Censure the men who passed the measure.

3. It is therefore inconceivable how at this distance of time without any additional facts before them, the Government is warranted in reopening the question and pass a censure on the Councillors who did not merit any rebuke in the hands of Government of 1892. What the then Chairman had clearly and unequivocally pointed out to

would be in case it is carried out" and solicited orders thereon. The Government order in reply to this is contained in G. O. No 237m / 4-2-92.

+ vide Chairman's letter No 204 / 16-1-92

In this order the Government approved of the proposal of the Council to raise the rate from 5 to 7½ per cent but condemned the principles of assessment but not the persons who suggested the principles ~~on the~~ on the grounds stated therein; and finally the order runs to this effect "The whole of the taxation registers should be carefully revised so as to give effect to the Councils' resolution". The order further says that "the suggestions of the Council in framing the assessment with reference to the size of the building was unsound and that it ignored the element of situation &c and that the duty of estimating the rental of buildings belongs to the Chairman and the suggestion of the Council suggested a slight modification in the principles of assessment. The Council adopted the recommendation after mature consideration. In giving effect to this resolution the house tax was raised by 40 per cent over the original assessment, that is to say, 10 per cent less than what the Government expected. The action of the Council has not therefore wholly or partially frustrated the object of Government but only slightly; ~~but~~ the resolution was not put into force immediately after the resolution nor without giving previous intimation of the same to Government and without seeking their sanction and approval. It was passed on the 14th January 1892 and on the 16th idem i e 2 days after, the Chairman informed the Government what the actual resolution was and what its effect would

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to pass the censure without hearing us.

2. G.O. No $\frac{2206\ M}{12-12-91}$ suggested the raising of the rate of house tax from 5 to 7½ per cent. The Chairman sought our advise on the question by placing the G.O. before the Council. The Council referred the subject to a Sub Committee and the Sub Committee made their report thereon. This report disclosed the fact for the first time, that the rental fixed originally in 1886 and followed hitherto was in excess of the actual state of things and that the old rates were fixed at random without proper investigation of the local condition and that a careful inspection of each and every house in the town showed that the original assessment was wrong. And the Committee therefore while recommending the increase of rate suggested

a few weeks and had to hurriedly submit his report owing to repeated calls from higher authorities. In all fairness one has a right to be heard before he is condemned. This common justice and fair play which is extended even to the meanest criminals has been denied in the case of this Corporate body who owe their position to the nomination of the Government. It is therefore unfair either on the part of the Collector who is quite new to the District to have made the representations in the terms indicated above viz "There seems to be no good reason for the reduction made" without calling on us, who are the best authority on the subject to explain ourselves or on the part of the Government to

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A Minute of Protest

M. Sri With reference to G. O. No. $\frac{1342}{16-8-95}$ the Government has characterized ~~the~~ action of the Council in reducing the scale of rental by altering the principles of ~~assessment~~ was most reprehensible and the Chairman has been requested to ~~report~~ the names of the Councillors who voted in favor of this proposal &c &c,

I beg most respectfully to protest against the order as unfair, unwarranted unjust and inopportune

~~that the~~ order has been passed on the ex-parte representations of the Collector who in his turn seems to have based his remarks on the report of the Acting Tahsildar of Periyakulam who for aught I know, held charge of the Taluk only for

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READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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