Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

[L. & M.
3,000—19-11-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1397 M

DATED 17th August 1896

[Despatch Abstract.]

Financial position of the Ootacamund Municipality.

Recording with remarks letter from the chairman, Municipal Council, Ootacamund, submitting copy of a memorandum of the chairman regarding the --- and the proceedings of the municipal council thereon.

BACK PAPERS.

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

FURTHER PAPERS.

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

---

[7]

INDEXED.
Miscellaneous.

Local and Municipal Dept.

G.O., date 17 - August 96
No. 1397 M. mis

When given for copying.

[Despatch Abstract.]

Financial position of the Ootacamund Municipality

Recording, with remarks, letter from the Chairman Municipal Council Ootacamund submitting copy of a memorandum of the Chairman regarding the ______ and the proceedings of the Munl Council thereon.

[illegible] 22/8/96

BACK PAPER, NO. OF 189

READ AGAIN O... OF GOVERNMENT, DATED 189 , NO. , MISCELLANEOUS.

FURTHER PAPER, NO. OF 189

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

The position of the Ootacamund Municipa the 1st June 1896.

The Balance in the Bank on the 30th April 96 was	Rs	41726-5-8
The collections made during the month of May amounted to	Rs	4283.13.6
Total		46010—3—2
The amount withdrawn for Expenditure during the month of May was—	Rs	7397—11—2
Balance on the 1st June 96.	Rs	38612—8—0

The balance which we should have in connection with the Municipal Water Supply is Rs 37,440—0—0. The Excess over the amount on the 1st June was Rs 1172-8-0 which belongs to the Contractor's Deposit Account.

2. It will be apparent from the above that the Municipality has no money whatever of its own, for the payment of the establishments and other charges connected with the feeding of bullocks, maintenance of roads, lighting &c and that it is obliged to indent on the water supply balance to keep things going while the taxes are being collected.

(Sd) Geo. Hamnett
Chairman.

(True copy)

G. Hamnett
Chairman

No.

Extract from the Proceedings of a Meeting of the Ootacamund Municipal Council held on ~~Thurs~~ Satur day the 6th June 1896

~~SUBJECT No.~~

Present

Colonel K. J. Stevenson
A. M. Jones Esqre
M. R. Ry P. Maruthachella moodr. avergal
J. Browne Esqre
Abdul Rhyman Hajee
Fakeer Mahomed Sait Sahib
Surgeon Lieut: Colonel H. D. Cook M.B.
Honorable J. D. Rees C.I.E.
Presiding Member

Subject No. XI

Read Statement of Receipts and Charges for April 1896

RESOLUTION :—

"The fact brought to notice in this memo: must necessarily be laid before Government since the use of the Water Supply funds is irregular. The fact that taxes cannot now be collected is due to the revision of house tax now at length being executed, after frequent pressing calls from Government. The profession tax only fell due 1st June."

MUNICIPAL OFFICE,
OOTACAMUND, 6th June 1896

To

(True Extract) G. W. Hamnett
Chairman.

tified this partial revision

2/1722 No of 96

No. 1039

Ootacamund Municipal Office,
12th June 1896.

CURRENT No. 1722 M

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
OOTACAMUND.

Enclosures Two.

To

The Hon. J. F. Price C.S.I.
Chief Secretary to the Government
Fort St. George.
(through the Collector of Nilgiris)

Sir,

I have the honor to submit an extract from the Proceedings of a meeting of the Ootacamund Municipal Council held on the 6th June 96 together with copy of Memorandum, showing the financial position of the Ootacamund Municipality on the 1st June 1896, and the fact that having no funds of its own it has to indent on the unexpended assignments made for the improvement of the water supply.

2. That this was the case is shown also in para 3 of the administration report for 1895-96 dated the 20th May 96. In the Office (?)

3 In forwarding the Budget Estimate for 1896-97, it was distinctly brought to the notice of the Government in para 19 of my letter dated the 2nd January 96 No 4020, that "the Municipal Council was not in a position to carry on the work of the Municipality during the year 1896-97 without resorting to an increase of taxati

taxation" – Such increase however was not approved of in G.O. No 446 M, dated 17th March 1896, L&M.

I have the honor to be,
Sir,
Your most obedient St,
G. W. Hamnett
Chairman

A.M.

told that the years

Cw no 811

189~~6~~ 1722 M

From

THE CHAIRMAN,
Municipal Council,
OOTACAMUND,

To

THE CHIEF SECRETARY
TO GOVERNMENT,
Local and Municipal Department,
FORT SAINT GOERGE.

through the Collector.
Nilgiris.

No. 1039.

Dated 12 }
Despatched 12 } June 1896.
Received }

ENCLOSURE. s Two

SUBJECT.

Financial position of the Ootacamund Municipality.

Submitting for information, Copy of a Memorandum, and an Extract from the Proceedings of a meeting of the Municipal Council dated 6th June 1896, showing the ~~[illegible]~~

placed [illegible] for [illegible]

Ord. 2/8/96 13/8.

---

446 M 17-3-96

No.

CHIEF SECRETARY'S
15 JUN. 1896
GOVERNMENT OF MADRAS

~~Forwarded~~ The undersigned trusts that the account can be balanced when collections are made. It is clear however that the funds in question cannot be used for any purpose other than that for which they were granted by Government, without its express permission.

J. B. Ross
Collector

Ootacamund
13-6-96.

20/6 17

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 189 , No.
Current No. , of 189 , dated from the
Current No. 1722 M of 1896, dated 12th June 1896 from the Ch. M. C. Ootacamund.

FOR ORDERS.

The Chairman speaks of Rs 37440 as belonging to the (1) Water supply grant – But I thought we gave Rs 40000 in 1894-95 + Rs 45000 in 95-96 – What are the facts?

As to the house tax revision, no general revision has been made – ~~a~~ A partial revision was undertaken in May, as I think illegally – But why could they not have collected the tax due on houses the assessment of which was not revised? This fell due on April 30 under S. 64 (2). As to such revision as they have undertaken, under (2) what authority have they made a partial revision? As I read the Act, a complete revision only is contemplated, subject to the Chairman's power under S. 71 to make occasional amendments to correct erroneous omissions & entries (71 (i) & (ii)) and to provide for alterations in buildings (71 (iii)) – But what the Chairman has been ~~been~~ doing is to select certain houses only & to notify them under S. 69, which in my opinion only applies to a general revision – Moreover, having notified this partial revision

In his letter read above, the Chairman of the Ootacamund Municipal Council reports that owing to the revision of the house tax, the taxes could not be collected, that the Council has then no funds wherewith to meet current expenditure and that consequently it has to indent on the unexpended portion of the amounts granted from Provincial funds for the water supply scheme. The Chairman does not in so many words request the sanction of Government for drawing upon these amounts, but it is apparent that ~~I~~ that is what is ~~asked at~~ required. In para. 2 of G.O. No. 446 M. dated 17th March 1896 the Council was told that the grant of

Rs. 45,000 recently made was not to be drawn upon except with the sanction of Government. As when the taxes are collected the Council will be able to adjust accounts the meeting of current expenditure from the water supply grant may be sanctioned on the distinct understanding that the accounts will subsequently be adjusted. There should be no difficulty in this, as if the Council follows out the instructions in G.O. $\frac{1011 M}{20.6.96}$ its funds will be considerably increased beyond the budget estimate.

S.A.
3.7.96

W.W.D.
6-7-96

This not the proper thing to do. Govt. never gave the money with the least intention of its being devoted to meeting the ordinary liabilities of the Munl.: Under the circumstances the proposal made may perhaps be sanctioned as a special case but the Council told that the arrangement cannot again be ~~[illegible]~~ allowed

H.D.
11/7/96

(3)

only in May, he has put the results into effect from the beginning of 1896-97 – that is, he has given it retrospective effect – Are there any ruling on these points?

B.S.
13/7/96

Note for H.M.

The Chairman's figure of Rs 37.440 is arrived at as follows

Total amount of grant	Rs 89.000
Deposited in Bank of Madras	Rs 50000
Allotted for expenditure on water supply G.O. $\frac{1899 M}{16.11.95}$	Rs 1560
	Rs 51560
Balance	Rs 37.440.

2. It appears from Sec. 74 (1) of the Act that a partial revision of house tax is legal. It is frequently done in municipalities.

3. No rulings can be traced on the point as to whether retrospective effect can be given to revision of tax. As the tax is an annual one, it is submitted that retrospective effect may be given, so long as the revision takes place in the first half of the year, the tax being payable in half yearly instalments. If the revision were made later than that it would only apply to the 2nd instalment. In G.O. $\frac{838 L}{10.5.95}$ the levy of house tax was sanctioned with retrospective effect in a newly constituted Union. A similar principle wd. apply in a revis

W.W.D.
24-7-96

P.T.O.

As regards H.E.'s question as to why the tax on houses the assessment of which was not in any way revised had not been collected at the time that Govt. was addressed there can be little if any doubt that as the tax only fell due on the 1st of May after which only notices of the demand issued for the half year (which allow 15 days from date of service) could begin to issue, there had not been by the 1st June time to make any appreciable collection under this head.

As regards reassessments I consider that if they are general, they can be made only at the beginning of a year. I doubt very much if the provisions of Section 74(2) of the Act are ever observed. But though my opinion is that general reassessment must be made at the beginning of a year, I do not think that this inhibits the Chairman from increasing or decreasing the amount of the tax imposed (Section 71 (iii)) in any particular case or cases, for that Section says "The Chairman may at any time amend the said (assessment) books by it". This I believe is what the Chairman has been doing. ~~[illegible]~~ ~~[illegible]~~ ~~[illegible]~~ Section 69 as I read it can be used only when an assessment is first introduced or at the beginning of the year under Section 74. If ~~[illegible]~~ during the year the Chairman thinks it necessary to increase or decrease any assessment he must act not under 69(i) but

---

Financial position of the Ootacamund municipality

FOR ORDERS.

H.M., 1722h

Resubmitted to H.M. with a note
W.W.S.
24-7-96
C-S.

Order. No. 1397 Muni. d/ 17/8/96

Recorded with the remark that the sums improperly withdrawn from the Govt. grant for waterworks must be repaid. If necessary, the water tax must be raised to a higher rate than 2 percent.

(For orders) L.D. 14/8/96

W.W.S.
12.8.96

15/8

Draft G.O. also submitted

No — He issued notice under s. 69(i) which I held to be illegal —

However, I can't spare time to pursue the subject. This may be recorded with the remark that sums improperly withdrawn from the Govt. grant for water works must be repaid. If necessary, the water tax must be raised to a higher rate than 2 —

When Mr. Remembrance joins it will be as well to give him a hint to look after this M.C. — I hear queer things of the way they dispose of petitions —

10/8/96

PVO

To The Chairman Municipal Council Ootacamund
thro' the Collr.

When given for copying
When copied
When examined
When signed
189

READ AGAIN G.O., No. 189 DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. A A A A A A A

LETTERS OF GOVERNMENT

STATEMENT WITH DITTO

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

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