[L. & M.
9,000-3-8-96.]

INDEXED.

Local & Munl. (1896-) Department.

MISCELLANEOUS.

G.O., No. 1836 M-

DATED 2-11-96-

[Despatch Abstract.]

Tax on Buildings

Directing that a general revision of the House tax registers in the Kumbakonam Municity be made before the 1st January next, and stating that the Chairman's proposal to collect the two instalments of the house tax for the year together does not require the sanction of Govt.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1896) Department.

CURRENT No. 2694

SUB-COLLECTOR'S OFFICE
11 SEP. 96
TANJORE.

429/

From Current No. —— of 189

The Chairman
Municipal Council
Kumbakonam

No. 429.

Dated 9th September 1896.

Received 5 OCT. 96

Registered 6-10-96

Enclosures Five.

Spare copies

A. S. Verify this.
A.S.A.

SUBJECT.

Requesting to be allowed to Collect the two instalments of the Tax on buildings to-gether for reasons stated.

Order No. 1856 [illegible] d/ 2-11-96

The Government entirely concurs with the Chairman of the Kumbakonam Municipality, and the Sub-Collr. & Collr. of Tanjore as to the necessity for a general revision of the House-tax Regr. of the Municipality. The advisability of making such a revision has been repeatedly pressed upon the attention of the Council by the Government, and H. E. the Governor in Council considers that in view of the Council's Resolution of the 26th August the time has now arrived for insisting upon the early performance of this duty. H. E. the Governor in Council therefore directs under the provisions of

10/10.

Sec 37 (1) of Act IV of 1884

that a general revision of the Municipal House-tax Regrs. be made before the 1st January next, the completion of the work being reported to Government. In the mean time the Chairman is acting properly in revising inequalities under sec 71 of the Act.

2. The Chairman's proposal to collect the two instalments of the House-tax for this year together after both have fallen due does not require the sanction of Government.

A. L. Sr. (From Orders)
26/10/96

A.L.A. 27/10/96

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

To

P. Ends. K.O.

The Chairman M.C. Kumbakonam
(thro' the Collr. of Tanjore)

Desp. 3/11/96

Revision of house tax - Kumbakonam municy

Taken out from G.O. 1856 M. 2-11-96

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 189 , No.
Current No. 2694 M. of 189 , dated 9th Septr 96, from the Chairman, M.C., Kumbakonam
Current No. of 189 , dated from the

3/M.

FOR ORDERS.

It is doubtful whether in the face of the municipal council's resolution dated 26th August 1896, stating that there is no necessity for a general revision of the house tax, the Chairman can proceed further in the matter. Section 71 quoted by the Sub-Collector appears to refer only to casual revisions and not to a general revision, and the use of the words "municipal council" in section 74(1) would seem to imply that a general revision should be made by the municipal council and not by the Chairman independently of the council. Further, even if legal, it does not appear to be advisable for the Chairman to proceed with the general revision when a majority in the

the council is against it, as the council can easily bring down the assessments by large remissions.

2. The Chairman's proposal to collect the two instalments of the house tax together after both have fallen due does not require the sanction of Government.

NS

V.R.
16/10/96

The Council has been repeatedly told to develop its resources from taxation, as it now refuses to revise the taxation registers it is submitted that it may be ordered ~~to~~ under Sec. 37 (1) to revise them before 1st Jany. next. As the Chairman says it is useless to wait until the Munl. Bill is passed. If, after the revision has been made, the Council gives large remissions, which is unlikely, further steps can then be taken. At present funds are needed for the Mahamagam festival, & every effort shd. be made to increase the Munl. revenues.

W.W.D.
20.10.96

I don't see how an order under s. 37(1) could do any good in regard to the raising of taxes in time for expenditure on the Mahamagam festival. The revision of the assessment lists might be completed by Jan 1, but this wd. not bring in any money at once, for the revised assessments could not take effect until next offl. year. Still, money will be badly wanted in next offl. year, and I think therefore the order might issue. In the meantime the Chairman is acting properly by revising inequalities under s. 71.

NS
24/10/96

The position which the Hon.

seems to set up is that the Mun.l Council should must inaugurate the first preparation of the house tax registers and must Order the preparation of new registers (63 & 74) but that the Chairman may amend the books from time to time (Sec 71).

See part of his letter marked X.

This seems to be what the Chairman is now doing and there seems no opposition between his action & the Council's resolution and no need for any order by Govt.

The question however remains whether Govt. should order the Council to make a revision of the ~~exist.~~ house tax registers. To this question the remarks of the U. S. are pertinent. I may say from my personal knowledge of this Council that Govt. will get nothing out of it by argument.

23/10/96.

FOR ORDERS.

Kumbakonam
3rd August 1896.

Urgent

To

The Chairman, Municipal Council
Kumbakonam

Sir

We are informed that it is under your contemplation to revise the house tax in this Municipality, and that you have given instructions to the Municipal Subordinates for that purpose. Whatever difference of opinion there may be among the Councillors, as to the necessity to make any revision at present, it can hardly be denied by anybody that the power of revision, if entrusted to low paid Municipal Servants, is likely to become a source of oppression in their hands, and while not improbably affecting the Municipal revenues may cause considerable hardship to the tax payers. On the other hand it seems equally clear, that unless the revision is made by a single person for the whole town, an uniformity of assessment, which is very much to be desired, cannot be secured. It would

1/2694 M of 96

therefore be desirable, if it should be considered necessary to revise the house tax at present, to request the Government to appoint a competent officer for a short period for that purpose.

In view to the urgency and importance of the subject we have the honor to request that you will be good enough to place this letter at the next meeting and to circulate the same among the Councillors before the next meeting.

We have the honor to be

Sir

your obedient Servants

(Sd) N. Kistnasamy Iyengar

(Sd) V. Kistna Aier

(Sd) A. C. Narayanasamy Aier

Councillor

(True Copy)

T. S. Sivasamy Aiyar

Chairman

No. 359.

MUNICIPAL COUNCILORS' OFFICE

KUMBAKONAM 4th August 1896.

FROM

T. S. Sivasamy Aiyar Avl. **Rao Bahadur**

CHAIRMAN, MUNICIPAL COUNCIL

KUMBAKONAM.

TO

M.R.Ry. A. C. Narayanasamy Iyer Avl.

" V. Kistna Iyer B.A. B.L.

& " N. Kistnasamy Iyengar B.A. B.L.

Municipal Councillors, Kumbakonam

SIR,

In reply to your note of this day's date, I have the honor to state that the work of revision is not being conducted by the Bill-Collectors but under my supervision under Section 65.

2. After I shall have finished the revision, I intend sending the lists to certain Councillors whose acquaintance with the locality will enable them to give accurate information. On receipt of their opinion, I shall again revise it if necessary and then under Section 69 clause 1 of Act IV of 1884 issue a notification and individual notices to parties.

3. I think the necessity for a revision will be apparent if only a comparison is made between the taxes collected in similar municipalities and those collected in this town. From my own experience, I am prepared to say that

that the assessment in several places is very low and requires immediate revision.

4. I should be glad to see the work of revision entrusted to somebody else as it would be considerable relief to me. A reference to Government at this time of the year would necessarily bring on more delay in the Collection of taxes which is not desirable in the least.

5. You say that by entrusting the work to a single individual uniformity can be attained. Assessments must vary according to locality, and I do not suppose that the interests of the tax-payer and of the municipality can suffer so much at the hands of men having local experience as at the hands of a stranger who must resort to people of the locality for information at almost every step. Under existing arrangements uniformity will certainly be attained.

. I regret very much I cannot place your ommunication at the next meeting as notice the same has already been sent and as your per was received late.

Should you, however, insist on your per being placed at a meeting of the ncil, I have no objection to call a ial meeting for the purpose.

I

I have the honour to be

Sir

Your most obedt Servt

(Sd) T. S. Sivasamy Odayar

Chairman

(True Copy)

T. S. Sivasamy Odyr

Chairman

Exd

K.N.

FROM

THE CHAIRMAN

MUNICIPAL COUNCIL

KUMBAKONAM.

To

Dated
Despatched
Received

ENCLOSURES.

No.

SUBJECT.

Kumbakonam,

6th August 1896.

To

The Chairman, Municipal Council,

Kumbakonam.

Sir

With reference to your letter No 359 dated the 3rd instant, received at 9.30 P.M. yesterday, we have the honor to inform you that, without desiring to enter into a discussion with you about the necessity of revising the house tax, or the method adopted by you in making such revision, we think it both necessary and expedient on public grounds and for other reasons which we shall explain at length at the meeting, that our letter on the subject of the revision of house tax and the proposals therein made, should be placed before the Council, in view to the sense of the Council being ascertained on the important question and we again request that you will accordingly place the same before the Council at an early date.

2. We would at the same time request you to consult us as to the date, when you may, resolve

intend to have the meeting convened, before issuing the usual notice for the same.

We have the honor to be

Sir

your most obedient Servants

(S) V. Krishna Aiyer

(S) N. Krishnasamy Iyengar

(S) A. C. Narayanasamy Iyer

Councillors.

(True Copy)

T. S. Sivasamy Odayar

Chairman

Entd K.N.

No. 367.

MUNICIPAL COUNCILORS' OFFICE
KUMBAKONAM 11th August 1896.

FROM

T. S. Sivasamy Odayar Avl. Rao Bahadur
CHAIRMAN, MUNICIPAL COUNCIL
KUMBAKONAM.

To

M.R.Ry. N. Krishnasamy Iyengar Avergal B.A. B.L. & others
Municipal Councillors
Kumbakonam.

SIR,

I have made a thorough examination of the house and professional Tax Registers of our Municipality and found that in many respects the assessments were low. I compared the returns of Salem, Tanjore & Negapatam in these respects with our town and am satisfied that the assessment here is not what it should be. Government likewise has frequently observed that the taxation on these heads in this town is capable of considerable improvement and from all I know and have seen I agree with Government in thinking that a general revision is absolutely necessary.

2. In view to this being effected, I have drawn a rough list showing the increase

house tax may be raised by Rs 3500 at least. I have not allowed the Bill-Collectors to go on with the Collection work though the time for the same has already arrived. In sending you the list of North II Division with the bill-Collector, my request is that you will be so good as to examine it and offer your own remarks thereon within a week if possible so that the Collection work may not be delayed. I dare say you will agree with me in thinking that the increase I have proposed is moderate and not above the capacity of the people to bear.

I have the honor to be
Sir
your most obedt. Servant
(S) T. S. Sivasamy Odayar
Chairman

(True Copy)

T. S. Sivasamy Odyr
Chairman

---

enhancement of revenue.

Proceedings of the Special Meeting of the Municipal Council Kumbakonam held on the 26° August 1896.

Present

M.R.Ry T. S. Sivasamy Odayar Avergal Rao Bahadur, Chairman.
W. B. Ayling Esquire.
M.R.Ry Rao Bahadur S. Seshayya Avergal B.A.
„ Rao Bahadur S. Appu Sastriar „ B.A.
„ A. C. Narayanasamy Iyer „
„ N. Vaidyanatha Iyer „ M.A.
„ A. L. Tiruvengadam Pillai „
„ V. Kristna Iyer „ B.A. B.L.
„ S. Sivagurunada Chettiar „ B.A. B.L.
„ N. Kristnasamy Iyengar „ B.A. B.L.
„ V. T. Chinnasamy Pillai „
„ J. V. Bathrasamy Chettiar „

× × ×

2. × × ×

Proposed by M.R.Ry A. C. Narayanasamy Iyer Avergal and seconded by M.R.Ry N. Vaidyanada Iyer Avergal that as the new Municipal bill will come into force at an early date and as under it a general revision of house tax is necessary, resolved postponed till the passing of the new bill.

Proposition rejected by the Chairman's casting vote.

x x x

(S) T. S. Sivasamy Iyer

Chairman

(True Extract)

T. S. Sivasamy Iyer

Chairman

of the new bill.

declined to give their opinion on the lists sent to them and others considered a general revision unnecessary. On the requisition of some Councillors, I placed the correspondence that passed between me and the Councillors at a meeting held on the 26th August last at which the following resolution was recorded:-

"2. Read letter from M.R.Ry N. Krishnasamy Iyengar Avergal, M.R.Ry V. Krishna Iyer Avergal and M.R.Ry A. C. Narayanasamy Iyer Avergal dated 3rd August 1896, the Chairman's reply to the same, and another letter from the same 3 Councillors dated 6th August 1896. Read also letter from M.R.Ry Rao Bahadur S. Seshayya Avergal dated 13th August 1896 regarding the revision of house tax, and the remarks of Government on the same as also the resolution of this Council dated 22nd January 1896 No. 3.

× × ×

Proposed by M.R.Ry Rao Bahadur S. Seshayya Avergal and Seconded by M.R.Ry N. Krishnasamy Iyengar Avergal that, in the present condition of the finances of this town, there is no necessity for a general revision of the enhancement of revenue.

Carried by a majority of 8 against 4 — M.R.Ry T. S. Sivasamy Odayar Avergal, Chairman, M.R.Ry S. Sivagurunatha Chettiar Avergal, M.R.Ry V. S. Chinnasamy Pillai Avergal and W.B. Ayling Esquire."

This resolution obviously implies that the revenues are in a flourishing condition and that no enhancement, however equitable, need be had recourse to. I submit that this view is erroneous. That money is needed for various sanitary reforms, no one can deny and yet very few would assent to obtain that amount by an equitable adjustment. It would also appear that the Council lost sight of the fact that the approaching Mahamakham festival would require a far greater sum than the Rs 8000 provided in the Budget. This fact was prominently placed before the Council by the Sub Collector who observed very appropriately that the Council had no reason to congratulate itself on its present financial condition.

In consequence of the above resolution I have been obliged to abandon for the present

a

I shall address Government in regard to a general revision of the tax on buildings, as in my opinion, there is ample scope for doing it.

The Collection work has during the current year been delayed owing to the proposed general revision and the taxes for both halves have to be levied together in some cases. I request therefore that Government will be pleased to authorize the collection of the two instalments at one and the same time in such cases. Copies of the correspondence accompany.

I have the honour to be
Sir
your most obedt Servt
S. Sivasawmy Aiyar
Chairman

Our No. 4291 of 1896

Forwarded.

2. It is submitted that the resolution of the Council referred to by the Chairman (No. 2 dated 26th August 1896), can, at most, be regarded only as a mere expression of the Council's opinion having no binding effect on the Chairman. Section 71 of the Act, places the revision of assessments solely in the hands of the Chairman, subject to the right of appeal to the Council under Section 97; and the Council has no power to interfere with the Chairman's discretion in the matter.

3. To quote the present financial position of the Municipality as a reason for

not

not enhancing the house-tax assessments is simply childish. As the Council does not know in the least how much it will have to spend before the end of the year. The Budget provides out of municipal funds for the Mahamakam festival the utterly inadequate amount of Rs4000

This figure will certainly have to be enormously augmented, and I understand the available balance at th present moment is about Rs 5,0

4. There appears to be no illegal in collecting both instalments of the tax together provided that both have fallen due - ie after October 1st.

(Signed) H. B. Ayling
Ag. Sub Collector

(True Copy)

Endt. one. No 1889/21 M.6
Encs: 5

Forwarded. I quite endorse the views of the Sub Collector.

2. Government has more than once drawn attention to the necessity for revising the House Tax, and the Chairman should take the matter in hand.

3. I may mention here that the District Board at its meeting 2 days ago while sanctioning an allotment of Rs9,000 for utilisation outside municipal limits on account of the Mahamakam festival expressed its disinclination to make any contribution to the municipality which

two

will therefore - its balance being only about Rs 5,200 - require all it can get from egitimate Sources to meet its Expenses.

Tanjore Collector's office,
vallam 28" September 96 }

For Ag. Collector

RS/

BW

When given for copying
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When examined 3/4
When signed 3/4
} 189 .

Read again G.O., No. DATED
189 ,

rent No.

losures to C. No.

Order of Government	A	A	A	A	A	A	A

Letter of Government.

Statement with l

Papers not filed up, being meant for despatch in original.

N.B.—
A = Copy in full.
B = Not to be copied.
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16·1·09.

[L. & M. / 28.]

10,000—15-10-00.

LOCAL AND MUNICIP

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