

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

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 324 M

DATED 25th February 1896

[Despatch Abstract.]

Water-tax

Approving, with remark, the method of determining the
rate of ---- adopted by the Chairman, Municipal Council, Madura.

BACK PAPERS.

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

FURTHER PAPERS.

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

Municipal Office
No. 2
Madura 10th January 1896

From, R. Fischer Esquire,
Chairman, Municipal Council,
Madura.

To The Chief Secretary to Government,
Fort St. George,
Madras.

Thro" The Collector of
Madura.

Sir,
Adverting to G.O no. 1915 in mis.
dated 20th November 1895, I have the honor
to report that the water tax has been
extended throughout the town, irrespective
of the distance within which buildings
are situated from a water fountain or
hydrant.

2. As it seems to me to be im-
-practicable to allow or take water to
Kunjah &c. lands within Municipal
limits, water tax has not been levied
upon the same.

There is yet another class of
land liable to the water tax viz lands
unappropriated.

unappropriated to buildings, for which
a tax of four annas for every 80 square
yards or fractions thereof, is being
imposed in lieu of house tax, under
Section 63(2) of Act IV of 1884 and I
have proposed to levy water tax thereon
in the same ratio as the tax on buildings
bears to the water tax; to wit, $\frac{7}{2} : 4 :: 4 : 2\frac{2}{5}$

3. I beg to be instructed as to
whether I am right in the view taken
by me.

I have the honor to be,

Sir,

Your most obedient servant,

W. J. S.

Chairman

Current No. 147 of 1896
Date 11 1896

LOCAL AND MUNICIPAL
DEPARTMENT.

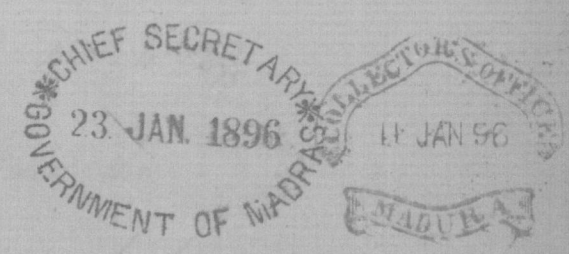
FROM
THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No. 147
ENCLOSURE. ril.
Dated 10th January 1896.
Received

No. 2
SUBJECT.

Reporting that the Water
Tax has been extended through-
out the town and requesting
orders as to the mode of
levying water tax on lands
unappropriated to buildings
Yea.

1915 hls 20-11-95 ✓
147 hls 9-9-95 ✓
1436 hls 4-9-95 ✓
1289 hls 9-8-95 ✓
71 hls 19-1-93 ✓
93 hls 2-2-88 ✓
1561 hls 24-9-91 ✓
1610 hls 5-10-92 ✓



EC no 147
Submitted

Madura } Kurie
20.1.96 } Collector

The Chairman will be informed

[G. 25]
1,000-5-11-96

4
L.M. DEPARTMENT
C. No. 260 M

FOR ORDERS.

In this current the Madras Chairman
asks for orders as to the rate at
which water tax should be levied
on lands unappropriated to
buildings. Sec. 70 of the Act of 1884
says: "Water tax shall be levied on
"buildings and lands, & shall be
"assessed, & be payable in the same
"manner ... as the tax on buildings
"lands." This does not prescribe the
rate at which the tax is to be levied
which is to be done by notification.
The chairman contends that the
water tax on buildings should bear the
same proportion to the tax on lands as
the water tax on buildings bears to
the tax on buildings i.e. as $7\frac{1}{2} : 4 ::$
 $4 : \text{water tax on lands}$, i.e. $2\frac{2}{3}$ as
for every 80 sq. yds.
In the budget for 95-96 the tax on lands

Said to be $7\frac{1}{2}$ per cent. of ^{annual} ~~rent~~ value, but now
the chairman says it is 4 as. for 80 sq. yds.
It seems fair that water tax on lands
should bear the same proportion to water
tax on buildings as the land tax does to
buildings tax, but as $2\frac{2}{15}$ is rather
an awkward figure to work with.

Considering that these lands, ~~are~~ presumably
uncultivated, as the chairman says no
water is allowed to run on lands, to
not derive much benefit from the water
 $2\frac{2}{15}$ might be reduced to 2 as. &
water tax be levied on lands unappropri-
ated to buildings at 2 as. per 80 sq. yds.

WHD 1801
14.11.96 The rule of proportions probably
gives as fair a mode of fixing
the rate as any other mode; &
may be approved with the
modification suggested by A.C.

S.F. 1801

WHD 21/11/96

FOR ORDERS.

H. E. THE GOVERNOR.

THE HON'BLE MR. H. W. BLISS, C.I.E.

THE HON'BLE MR. J. GROSE.

Order No. 324 Madras 25-2-96

The Chairman's method of
^{determining} calculating the rate of ^{water tax} ~~water tax~~
on land is approved, but as the
rate suggested by him would
cause unnecessary difficulty in
calculations, ^{the water tax} ~~the water tax~~ on the case of
lands unappropriated to buildings
should be levied at the rate
of as. 2 for every 80 sq. yds.

(from orders)

WHD
22.11.96

J. K. 27/11

To
The Chairman, M.C. Madras. Pro
Thos the Collector. ✓
Dated 27/2/96

The assessment of the tax on
unappropriated to buildings - Mad

From
FOR ORDERS.

260 h

320 h

me

When given for copying
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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

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESTATCH
IN ORIGINAL

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