

Initials of
attender.

189

in forming the true Calicut, that the revision of house & land tax registers of six of the wards which was completed before Act no of 1897 came into force, may be adopted in the current financial year.

BACK PAPERS.

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

FURTHER PAPERS.

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

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No 2437 of 1897, dated 27th June 1897 from the Chairman, M. E. Calicut.
Current No. of 189 , dated from the

Misc
Order. No. 1607 in no. of 17.7.97

The Government consider that the revision of the registers of six of the wards, which is said to have ~~been~~ ^{was} completed before Act III of 1897, came into force, may be adopted in the current financial year.

(From orders).

VR
15/7/97
8/7/97

To The Chairman, M. E. Calicut,
through the Collector.
180
Out 22/7/97

Revision of house and lot registers in the Calicut District.
LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated

189 , No.

Current No. 2437 m. of 1897, dated 27th June 1897 from the Chairman, Municipal Council, Calicut.
Current No. of 189 , dated from the

SUBJECT.

FOR ORDERS.

The facts of the case are fully and clearly stated in the chairman's letter. It does not appear that the provisions of section 69 of Act IV of 1884, as amended by Act III of 1897, can have retrospective effect and can apply to the revision of ^{the} assessment books completed before the amending Act III of 1897 came into operation. It is therefore submitted that the registers of six of the wards which are said to have been revised before Act III of 1897 came into force and in respect of which notices are said to have been issued ^{in May 1897} may be adopted in the current financial year.

V.R. H.C. The above is

NOTE FOR THE

First Asst-

The verb "were" seems to be incorrect. Would it not be better to alter it into "was"?

Z.R.

altered accordingly 20/7/97

V.R.

20/7/97

is, I am inclined to think, correct
would H.H. like the opinion of
the Adm. Sec.?

S.P.
8/7/97

no - I think we may
accept this view as
correct

BS

10/7/97

Local & Munl. (1897) Department.

CURRENT No. 2437/M

COLLECTOR

29. JUN. 1897

MALABAR

From

The Chairman
Municipal Council
Calicut

SECRETARY TO GOVERNMENT
LOCAL & MUNICIPAL DEPARTMENT
No. 27 JUL 1897

Dated

27

Received 27-6-1897

Registered 27-6-1897

Enclosures 1

Spare copies

SUBJECT.

Requesting to be informed
as to whether the revision
can be brought to force
this year.

Order.

Forwarded.

Calicut }
1st Aug 97 }
17/11
for collector

G.O.	No.	Department.	Date.
go	1313	hr	31-5-97
-	1129	hr	10-5-97
-	1054	hr	2-5-97
-	601	hr	18-3-97
-	2114	hr	16-12-96
-	834	hr	14-5-96
-	525	hr	24-5-96

[illegible]

The G.O. No. 525-M dated 24th March 1896
the Government ordered that the revision
of house and land taxes should be
taken up and completed within 4 months.
Accordingly an establishment consisting
of 2 Retired Revenue Inspectors was
entertained for the work. They commenced
the business in July 1896 - the Government
in its orders nos. 834-M. No. 2114-M. No. and
1129-M. No. dated 14th May 1896, 16th December
1896 and 10th May 1897 respectively
sanctioned the retention of the Establishment
till the end of April 1897. The accompanying
statement gives particulars of the dates
on which the several divisions were taken
up and finished. It will be seen therefore
that with the exception of A.B. divisions
the other divisions were revised by
the Inspectors before the end of
March 1897.

2. Clause 2 Section 66 of act ^{4th} of
1884 as amended by act ^{14th} of 1899
says down that the assessment books
shall be completely revised by
the Chairman at least once in 5 years
and clause 3 of the same section
directs

directs that every general revision of the assessment books shall have effect from the beginning of the financial year following that in which it is made. Section 69 says that after a general revision the chairman should before the close of the financial year in which the revision was made notify the dates on which revision petitions will be heard.

3. The authorities I noted above are new but the amended act came into force from the 2nd May 1897.

4. As already stated in para 1 supra, the revision by the Inspectors of 6 divisions alone was done before the end of the last financial year and the notices were issued this year only. The point for decision now is whether it would be legal to bring the general revision into force in 97-98 (a) in the case of all the divisions or (b) in the case of

h. m. t.

of the 6 divisions. As nothing will be discussed at the petitioners meeting tomorrow, I do not think it necessary to give my opinion now. I circulate this among the members may study it before they come up for the next year, easy reference, I am sending it in the amended act.

5) Under clause 2 section the rate of tax on buildings came into may be levied at a rate of 8 1/2 percent on their annual value. The legal is now levied at 7 1/2 percent. This has to decide whether it is to be raised to 8 1/2 percent and if so on date. A special notification under section 60 of the act will be issued raising if the rate of tax is to be raised.

municipal office }
Calicut 25-6-97 }

(sd) S. Suman
The Division

(J. S. C. S.)

Of A & B divisions was not be revision of house and land taxes into force

From

Rao Sahib S. S. S. S.
Chairman

The Secretary to
Local and Municipal

Sir

In the order N. 525-1
March 1896 (Local & Municipal)
directed that the revision of
land taxes in this municipality
be taken up and completed by
the municipal council proposed
entertain 4 Revision in place of
months but the Government in
N. 834-11. No. dated 14th May
sanctioned the entertainment of
for 4 months. Accordingly an
Committee of 2 Retired Revenue
was entertained from July 1896.

The revision work in 6 divisions
alone (excepting A & B divisions) was
before the end of March 1897 and
of A & B divisions was

now is whether
to bring the general revision into
force in 97-98 (a) in the case of all
the divisions or (b) in the case of

the revision was made, notify the
dates on which the revision petitions
could be heard. As it appeared
above, the revision of 6 divisions
alone was made before the end
of the last financial year,
and the notices were issued in
May 1897.

3. As the amended act came into
force from the 2nd May 1897, I
doubted whether it would be legal
to bring the revision into force this
year and I accordingly placed
a minute before the Council on
the subject. I further solicited the
views of the Council as to raising
the rate of tax on buildings and lands
to 8 1/2 percent of their annual value.
A copy of my minute is herewith
submitted. The following resolution
was passed by the Council at its
meeting held yesterday.

"The Council thinks that it would
not be legal to bring the revision
of house and land taxes into force

urgent.

force this year - the Chairman
will of course assess all
new buildings which are included
in the revision list. The matter
will be reported to Government.
Carried by a majority of 9
against 2 that the tax need
not be raised above $7\frac{1}{2}$ percent
at present.

4. In the budget for 97-98
credit was taken for an
increase of Rs 3500/ under house
and land taxes due to revision.
By taking action under section
69 A of the act a sum of Rs 1600
may however be realized.

5. I beg that the views of Government
as to the expediency or otherwise of
bringing the revision into force this
year may be communicated to me
by wire so as to enable me to issue
the bills and to begin collection without
delay -

I have the honor to be,
Sir,

Your most obedient servant

Dr. M. M. M. M. M.
Chairman

When given for copying
When copied
When examined
When signed *21/7/97*

189.

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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

A A A A A A A

N.B.-

- A = Copy in full.
- B = Not to be copied.
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