Local & Munl. (189 7) Department.

MISCELLANEOUS.

G.O., No. 2429 M.

DATED 5-11-97.

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Taxes.

Passing Orders on the proposals of the Munl. Council of Vizagapatam to levy taxes in the Municipality under the Local Boards Act, Amendment Act III of 1897.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*

Regd. } 1897. *Spare copies*

G.O., No. 2429 M., 5th November 1897.

Taxes.

Passing orders on the proposals of the Municipal Council of Vizagapatam to levy certain — in the Municipality under the District Municipalities Act, amendment Act III of 1897.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

I

Letter—from M.R.Ry. R. GOVINDAROW NAIDU Garu, Ex-Officio Chairman, Municipal Council, Vizagapatam.

To—the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam).

Dated—the 28th June 1897.

No.—768.

With reference to section 40 of the amendment Act III of 1897, I have the honour to submit that the Council at its meeting held on the 2nd instant resolved that all the taxes enumerated in the section under reference, save item No. VII, be levied at the maximum rates in the Vizagapatam Municipality from the current year.

2. The Council thought it indispensable to adopt the maximum rates as per section 40 with a view to liquidate the loan generously offered by Government within the stipulated time.

3. The Council further deemed it necessary to treat Waltair on the same footing as the town proper as regards water-rate. Waltair, where water-tax was directed to be levied at 1 per cent. on the annual value of buildings extends from the Waltair Railway station to the sea coast, an area of about $2\frac{1}{2}$ square miles, and includes the whole Railway Colony, Waltair proper and upland Waltair. Nearly one-third of the whole tax on buildings and lands of the Municipality is levied in Waltair where large buildings exist.

4. Should the Government deem that the taxation be oppressive if the maximum rates are levied, the Council will be put to the necessity of reducing the budget expenditure on important new works. Besides the loan advanced by Government for water-works will take more than thirty years, the stipulated period to be cleared. A third difficulty is that there will be no means of recouping the loss that the Council will sustain under the tax on arts according to the new Act.

5. The following account shows the assessment under the water-tax in the Municipality if levied at 8 per cent in the town proper and 1 per cent. in Waltair.

	RS.
Tax on lands and buildings at Rs. $7\frac{1}{2}$ per cent. as per Municipal demand registers	17,769
Add $\frac{1}{8}$ per cent.	1,185
Total assessment at 8 per cent. ..	18,954
Deduct taxation of Waltair at 8 per cent.	6,208
	12,746
Add 1 per cent. water-tax of Waltair if levied as per G.O., No. 22 M., dated 11th January 1897	776
Total ..	13,522

6. This is the demand which stands under water-tax for the current year. Even if this is supposed to be collected in full, the instalments to be paid by the end of March 1898 cannot be wholly met as shown hereunder :—

First instalment—	RS.	A.	P.
Principal	7,016	10	8
Interest at Rs. $4\frac{1}{4}$ per annum	8,946	4	0
	15,962	14	8 or
	15,963	0	0
Amount available under water-tax ..	13,522	0	0
Deficit ..	2,441	0	0

7. This deficit cannot be made good by the increase sanctioned in the taxes on buildings, lands, vehicles, etc. The new Act lays down that the tax on arts should be levied with reference to the monthly income of individuals. Hence no increase can be expected under the head, but on the contrary the demand will no doubt be reduced by one-half representing nearly Rs. 3,000. Thus there is no other go to meet the deficit above referred to, but to treat alike all parts of the town whether benefited or not by water-works, without any distinction as regards the rate of water-tax.

8. It is not out of place to mention that after the completion of water-works, Waltair also is proposed to be supplied with water by pumping as noted by the Sanitary Board in its Proceedings No. 2289, dated 23rd July 1896. Hence, the benefit of the water-works will no doubt be shared also by Waltair at no distant date. It may be also mentioned that the new Act authorizes Municipal Councils to levy water-tax in places where there is no water-supply at present, but which are proposed at some future date to be supplied with water.

9. The Council therefore thought that Waltair should pay 8 per cent. water-tax with the rest of the town. The amount of tax if levied at 8 per cent. will come to Rs. 18,954 and the 1st instalment to be paid to Government with interest is Rs. 15,963. There will therefore be a balance of Rs. 2,991. This is intended to make up for the loss that the Council is sure to sustain under the tax on arts according to the new Act.

10. I therefore request that you will be so good as to obtain the sanction of Government for the action proposed to be taken by the Council.

ENCLOSURE.

Extract from the Proceedings of the Municipal Council, Vizagapatam, dated 2nd June 1897.

* * * * *

Read G.O., No. 22 M., dated 11th January 1897, sanctioning an estimate amounting to Rs. 4,21,000 for the water-supply scheme for Vizagapatam town on the understanding that resources of the Municipal Council under the amended District Municipalities Act will be sufficient to meet the charges of the work.

N.B.—The following are the resources of the Municipal income—

(*a*) A yearly tax on arts, etc.—*vide* section 40 at rates specified in schedule A.

(*b*) A yearly tax on buildings or lands or both at the rate not exceeding Rs. $8\frac{1}{2}$ per cent. on the annual value whereof (section 49).

(*c*) A yearly water and drainage tax (section 56) not exceeding 8 per cent.

(*d*) Half-yearly tax on vehicles with springs and animals at the rates specified in the schedules B and C as amended by section 198.

(*e*) Half-yearly tax on carts and other vehicles without springs not exceeding Rs. 2.

(*f*) Tolls—as amended by section 199.

Resolution (*a*), (*b*) *and* (*c*).—Approved. The Waltair village also should be taxed at the same rates.

(*d*), (*e*), *and* (*e*).—Schedule rates as per amended Act should be fixed.

Cur. No. 2661, *dated 9th July* 1897.

Forwarded.

W. O. Horne,
Ag. Collector.

II

Reference No. 784, dated 23rd July 1897.

The Chairman is requested to report through the Collector how he calculates that the operation of the District Municipalities Act, amendment Act III of 1897, will reduce the revenue derived from the tax on arts by about Rs. 3,000, or one-half of that anticipated in the budget for the current year.

G. S. Forbes,
Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam.

III

Letter—from M.R.Ry. P. Kristnaswami Naidu Garu, Chairman-Delegate, Vizagapatam.
To—the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam).
Dated—the 27th August 1897.
No.—1119.

With reference to your Memorandum No. 784, dated 23rd July 1897, I have the honour to state that it was presumed that there would be a great reduction, to wit, 50 per cent. in the profession tax demand during the current year.

2. When the demand register for the current year was prepared, careful and searching enquiry was made as to the income of every person liable to taxation under the Act.

3. In the schedule to Act IV of 1884 so far as merchants and traders were concerned, gross rental of their place of business was the criterion for the assessment, but in the amended Act, salary or monthly income has to be taken into consideration.

4. From the enclosed comparative statement showing the incidence of taxation under the old schedule for 1896–1897 and under the revised schedule for 1897–1898, it will be seen that the number of persons liable to be taxed has been reduced by 500. This represents the last class under the old schedule paying Re. 1 per annum. This number was eliminated from the register as it was found on careful enquiries that persons comprising this class are not in receipt of an income of Rs. 30 per mensem.

5. There has been an addition to class I, but a decrease under all classes from II to VI. The increase under classes VII and IX is only apparent for the reason that persons removed from classes II to VI had been distributed to classes VII, VIII and IX; 278 of class VIII and 154 of class IX represent the number transferred from other classes.

6. The demand as now calculated stands at Rs. 4,270; allowing Rs. 270 for remission on appeal, there will be left Rs. 4,000 which is Rs. 1,000 more than what is stated in my letter quoted in the memorandum under reply.

7. In this connection I may submit that this increase of Rs. 1,000 should not tempt the Government in reducing the water-rate for certain portions of the town for reasons that after the completion of the water-works, the Council shall have to provide charges for maintenance amounting to Rs. 5,000 per annum and that unless there is a reserve by the savings effected, the Council will be in great difficulty to provide funds for its upkeep.

8. Under these circumstances, I beg to request the Government will be pleased to sanction the proposals submitted in this office letter No. 768, dated 28th June 1897.

Enclosures.

Comparative Statement showing the incidence of profession tax of the Vizagapatam Municipality for the official years 1896–1897 and 1897–1898.

—	I		II		III		IV		V	
	100		50 *75		25 50		12 25		6 12	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
Act IV of 1884 amended by	..	..	15	725	52	1,250	103	1,218	174	1,038
Act III of 1897.	3	300	7	525	11	550	16	400	34	408

—	VI		VII		VIII		IX		Persons assessed.	Total demand.
	3 8		2 4		1 2		1			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		
	12	13	14	15	16	17	18	19	20	21
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Act IV of 1884 amended by	319	931½	104	191	601	600½	..	..	1,368	5,964
Act III of 1897.	53	448	207	828	278	556	255	255	867	4,270

* The numerical figures in roman show the old scale and those in italics the present scale.

Submitted.

R. Govindarow,
Dy. Collector.

30*th August* 1897.

R.C. No. 3583, *dated* 30*th August* 1897.

Forwarded.

W. O. Horne,
Ag. Collector.

Order—No. 2429 M., dated 5th November 1897.

The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C annexed to the District Municipalities Act has already been sanctioned in G.O., No. 1627 M., dated 20th July 1897, and the sanction of Government is not necessary for the levy of the tax on carts and tolls under the amended Act, as they are to be levied at the same rates as under Act IV of 1884.

2. The proposal of the Municipal Council to increase the rate of the tax on buildings and lands from 7½ to 8½ per cent. of their annual value is approved. As regards the proposed increase in the rate of the water-tax, it is observed that in G.O., No. 22 M., dated 11th January 1897, the Government sanctioned the assessment of this tax at 1 per cent. on all buildings and lands in Waltair and at 4 per cent. in the other parts of the town, which will be directly benefited by the new water-works. As, however, the water-supply scheme was sanctioned in anticipation of an increase in the revenue of the Municipality under the amended District Municipalities

Act, the Council now proposes to levy the water and drainage tax at a uniform rate of 8 per cent. on all buildings and lands in the town including Waltair on the ground that if the tax is levied at only 1 per cent. in Waltair and not at 8 per cent. as in the other parts of the town, the proceeds of the tax will not cover the first instalment of the Government loan which amounts to Rs. 15,963. But the first instalment of the loan including interest will be only Rs. 12,545, as entered in column 5 of the loan application printed on page 11 of G.O., No. 22 M., dated 11th January 1897 and the total annual expenditure on account of the scheme, including the maintenance charges of Rs. 2,580, will be about Rs. 15,125. To meet this and in view of the probable decline in the revenue from the tax on arts, the Government considers that, in addition to the proposed increase of the tax on buildings and lands, it will be sufficient if the water and drainage tax is levied at the rate of 4 per cent. in Waltair until the water-supply is extended to that town, and at 8 per cent. in the other parts of the town. The levy of the tax at these rates is accordingly sanctioned.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam
(through the Collector).

Copy to the Public Works Department.

Proof for approval
25/1/07
Press
The last sheet page of the original order is missing. Kindly attach to original and strike off as revised
30
31/1/07
2
Sa 30/1/07

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

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To—the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam).

Dated—the 28th June 1897.

No.—768.

With reference to section 40 of the amendment Act III of 1897, I have the honour to submit that the Council at its meeting held on the 2nd instant resolved that all the taxes enumerated in the section under reference, save item No. VII, be levied at the maximum rates in the Vizagapatam Municipality from the current year.

2. The Council thought it indispensable to adopt the maximum rates as per section 40 with a view to liquidate the loan generously offered by Government within the stipulated time.

3. The Council further deemed it necessary to treat Waltair on the same footing as the town proper as regards water-rate. Waltair, where water-tax was directed to be levied at 1 per cent. on the annual value of buildings extends from the Waltair Railway station to the sea coast, an area of about 2½ square miles, and includes the whole Railway Colony, Waltair proper and upland Waltair. Nearly one-third of the whole tax on buildings and lands of the Municipality is levied in Waltair where large buildings exist.

4. Should the Government deem that the taxation be oppressive if the maximum rates are levied, the Council will be put to the necessity of reducing the budget expenditure on important new works. Besides, the loan advanced by Government for water-works will take more than thirty years, the stipulated period to be cleared. A third difficulty is that there will be no means of recouping the loss that the Council will sustain under the tax on arts according to the new Act.

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Resolution No. —Approved. The Waltair village also should be taxed at the same rates. Schedule rates as per amended Act should be fixed.

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Forwarded.

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No. 2429 M., 5th November 1897.

~~No. dated 30th August 1897.~~

Submitted.

30th August 1897

R. Govindarow,
Dy. Collector.

3rd September

R.C. No. 3583, *dated* ~~30th August~~ 1897.
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(through the Collector).
Copy to the Public Works Department.

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Deficit ..	2,441	0	0

7. This deficit cannot be made good by the increase sanctioned in the taxes on buildings, lands, vehicles, etc. The new Act lays down that the tax on arts should be levied with reference to the monthly income of individuals. Hence no increase can be expected under the head, but on the contrary the demand will no doubt be reduced by one-half representing nearly Rs. 3,000. Thus there is no other go to meet the deficit above referred to, but to treat alike all parts of the town whether benefited or not by water-works, without any distinction as regards the rate of water-tax.

8. It is not out of place to mention that after the completion of water-works, Waltair also is proposed to be supplied with water by pumping as noted by the Sanitary Board in its Proceedings No. 2289, dated 23rd July 1896. Hence, the benefit of the water-works will no doubt be shared also by Waltair at no distant date. It may be also mentioned that the new Act authorizes Municipal Councils to levy water-tax in places where there is no water-supply at present, but which are proposed at some future date to be supplied with water.

9. The Council therefore thought that Waltair should pay 8 per cent. water-tax with the rest of the town. The amount of tax if levied at 8 per cent. will come to Rs. 18,954 and the 1st instalment to be paid to Government with interest is Rs. 15,963. There will therefore be a balance of Rs. 2,991. This is intended to make up for the loss that the Council is sure to sustain under the tax on arts according to the new Act.

10. I therefore request that you will be so good as to obtain the sanction of Government for the action proposed to be taken by the Council.

ENCLOSURE.

Extract from the Proceedings of the Municipal Council, Vizagapatam, dated 2nd June 1897.

* * * * *

Read G.O., No. 22 M., dated 11th January 1897, sanctioning an estimate amounting to Rs. 4,21,000 for the water-supply scheme for Vizagapatam town on the understanding that resources of the Municipal Council under the amended District Municipalities Act will be sufficient to meet the charges of the work.

N.B.—The following are the resources of the Municipal income—

(*a*) A yearly tax on arts, etc.—*vide* section 40 at rates specified in schedule A.

(*b*) A yearly tax on buildings or lands or both at the rate not exceeding Rs. $8\frac{1}{2}$ per cent. on the annual value whereof (section 49).

(*c*) A yearly water and drainage tax (section 56) not exceeding 8 per cent.

(*d*) Half-yearly tax on vehicles with springs and animals at the rates specified in the schedules B and C as amended by section 198.

(*e*) Half-yearly tax on carts and other vehicles without springs not exceeding Rs. 2.

(*f*) Tolls—as amended by section 199.

Resolution (*a*), (*b*) *and* (*c*).—Approved. The Waltair village also should be taxed at the same rates.

(*d*), (*e*), *and* (*e*).—Schedule rates as per amended Act should be fixed.

Cur. No. 2661, *dated* 9*th July* 1897.

Forwarded.

W. O. Horne,
Ag. Collector.

II

Reference No. 784, dated 23rd July 1897.

The Chairman is requested to report through the Collector how he calculates that the operation of the District Municipalities Act, amendment Act III of 1897, will reduce the revenue derived from the tax on arts by about Rs. 3,000, or one-half of that anticipated in the budget for the current year.

G. S. Forbes,
Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam.

III

Letter—from M.R.Ry. P. Kristnaswami Naidu Garu, Chairman-Delegate, Vizagapatam.
To—the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam).
Dated—the 27th August 1897.
No.—1119.

With reference to your Memorandum No. 784, dated 23rd July 1897, I have the honour to state that it was presumed that there would be a great reduction, to wit, 50 per cent. in the profession tax demand during the current year.

2. When the demand register for the current year was prepared, careful and searching enquiry was made as to the income of every person liable to taxation under the Act.

3. In the schedule to Act IV of 1884 so far as merchants and traders were concerned, gross rental of their place of business was the criterion for the assessment, but in the amended Act, salary or monthly income has to be taken into consideration.

4. From the enclosed comparative statement showing the incidence of taxation under the old schedule for 1896–1897 and under the revised schedule for 1897–1898, it will be seen that the number of persons liable to be taxed has been reduced by 500. This represents the last class under the old schedule paying Re. 1 per annum. This number was eliminated from the register as it was found on careful enquiries that persons comprising this class are not in receipt of an income of Rs. 30 per mensem.

5. There has been an addition to class I, but a decrease under all classes from II to VI. The increase under classes VII and IX is only apparent for the reason that persons removed from classes II to VI had been distributed to classes VII, VIII and IX; 278 of class VIII and 154 of class IX represent the number transferred from other classes.

6. The demand as now calculated stands at Rs. 4,270; allowing Rs. 270 for remission on appeal, there will be left Rs. 4,000 which is Rs. 1,000 more than what is stated in my letter quoted in the memorandum under reply.

7. In this connection I may submit that this increase of Rs. 1,000 should not tempt the Government in reducing the water-rate for certain portions of the town for reasons that after the completion of the water-works, the Council shall have to provide charges for maintenance amounting to Rs. 5,000 per annum and that unless there is a reserve by the savings effected, the Council will be in great difficulty to provide funds for its upkeep.

8. Under these circumstances, I beg to request the Government will be pleased to sanction the proposals submitted in this office letter No. 768, dated 28th June 1897.

Enclosures.

Comparative Statement showing the incidence of profession tax of the Vizagapatam Municipality for the official years 1896–1897 and 1897–1898.

—	I		II		III		IV		V	
	100		50 *75		25 50		12 25		6 12	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
Act IV of 1884 amended by	..	..	15	725	52	1,250	103	1,218	174	1,038
Act III of 1897.	3	300	7	525	11	550	16	400	34	408

—	VI		VII		VIII		IX			
	3 8		2 4		1 2		1		Persons assessed.	Total demand.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		
	12	13	14	15	16	17	18	19	20	21
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Act IV of 1884 amended by	319	931½	104	191	601	600½	..	..	1,368	5,994
Act III of 1897.	53	448	207	828	278	556	255	255	867	4,270

* The numerical figures in roman show the old scale and those in italics the present scale.

Submitted.

R. Govindarow,
Dy. Collector.

30*th August* 1897.

R.C. No. 3583, *dated* 30*th August* 1897.

Forwarded.

W. O. Horne,
Ag. Collector.

Order—No. 2429 M., dated 5th November 1897.

The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C annexed to the District Municipalities Act has already been sanctioned in G.O., No. 1627 M., dated 20th July 1897, and the sanction of Government is not necessary for the levy of the tax on carts and tolls under the amended Act, as they are to be levied at the same rates as under Act IV of 1884.

2. The proposal of the Municipal Council to increase the rate of the tax on buildings and lands from 7½ to 8½ per cent. of their annual value is approved. As regards the proposed increase in the rate of the water-tax, it is observed that in G.O., No. 22 M., dated 11th January 1897, the Government sanctioned the assessment of this tax at 1 per cent. on all buildings and lands in Waltair and at 4 per cent. in the other parts of the town, which will be directly benefited by the new water-works. As, however, the water-supply scheme was sanctioned in anticipation of an increase in the revenue of the Municipality under the amended District Municipalities

Act, the Council now proposes to levy the water and drainage tax at a uniform rate of 8 per cent. on all buildings and lands in the town including Waltair on the ground that if the tax is levied at only 1 per cent. in Waltair and not at 8 per cent. as in the other parts of the town, the proceeds of the tax will not cover the first instalment of the Government loan which amounts to Rs. 15,963. But the first instalment of the loan including interest will be only Rs. 12,545, as entered in column 5 of the loan application printed on page 11 of G.O., No. 22 M., dated 11th January 1897 and the total annual expenditure on account of the scheme, including the maintenance charges of Rs. 2,580, will be about Rs. 15,125. To meet this and in view of the probable decline in the revenue from the tax on arts, the Government considers that, in addition to the proposed increase of the tax on buildings and lands, it will be sufficient if the water and drainage tax is levied at the rate of 4 per cent. in Waltair until the water-supply is extended to that town, and at 8 per cent. in the other parts of the town. The levy of the tax at these rates is accordingly sanctioned.

(True Extract.)

G. S. Forbes,
Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam
(through the Collector).

Copy to the Public Works Department.

Local & Munl. (1897) Department.

CURRENT No. 2557.

From The Collector of Vizagapatam

Reference Order No. 784 d 23.7.97.

C. No. 2661. of 97

The chairman is requested to report through the Collector how he calculates that the operation of the District Municipalities Act amendment Act III of 1897, will reduce the revenue derived from the tax on arts by about Rs 3,000, or one half of that anticipated in the budget for the current year.

Dated 9-7-97
Received 14th July 1897
Registered 14-7-1897
Enclosures one
Spare copies

SUBJECT.

Submitting for the orders of Government a proposal of the Vizagapatam Municipality to levy the maximum rate of all taxes in all the wards in the municipality according to District Municipalities Act as amended by Act III of 1897.

To The Chairman, M. C. Vizagapatam,

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Rec'd Copies 250 1-4-97

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL OF THE TOWN OF VIZAGAPATAM AT THEIR MEETING HELD ON THE 2d June 1897

Present.

M.R.Ry. R. Govindarow Naidugaru Ex Officio Chairman M.C.
" P. Krishnaswami Naidugaru
" T. Janakiramaiah Naidugaru
" V. Appalanarasiah Setty Garu
" G. Garunmurthi Setty Garu
" Khan Bahadur Amboo Sarangi Sait Bahadur
T.G. Jn. Pascal Esquire.

38

Point.

Read G.O. No 22 Jn dated 11th January 1897 Sanctioning an Estimate amounting to Rs. 421.000 — for the water supply Scheme for Vizagapatam town on understanding that resources of the Municipal Council under the Amended District Municipalities Act will be sufficient to meet the charges of the work.

N.B. The following are the resources of the Municipal income—

(a) A yearly tax on Arts &c Vide Section 40 at rates specified in Schedule A—
(b) Do on buildings or lands or both at the rate not exceeding Re 1-12 per cent on the annual value where of (See 49)
(c) Do water and drainage tax (See 56) not exceeding Re 1 per cent
(d) Half yearly tax on Vehicles with springs and animals at the rates specified in the Schedule B & C as amended by section 198.
(e) Do on carts and other vehicles without springs not exceeding Rs. 2 —
(f) Tolls. As amended by Sections 199-

Resolution.

Approved the Wallair village also should be fixed at the same rates.

Schedule rates as per Amended Act should be fixed

R. Govindarow
Chairman M.C.

(True Extract)

R Govinda Row
Chairman M.C.

V.R

Local & Munl. (1897) Department.

CURRENT No. 3168M

From

The collector
Vizagapatam

Order.

C No. 3583

Dated 30.8.97

Received - 6 SEP 1897

Registered -

Enclosures one -

Spare copies

SUBJECT.

Forwarding letter no 1119 / 27.8.97 from the Chairman M.C. Vizagapatam stating that the current gross demand of tax on arbo amounts to Rs 4270-0-0 & requesting the Government to sanction the proposal made by the Council to treat all the part of the municipality for the purpose of increasing the water tax

1119

BACK PAPERS.

G.O.	No.	Department.	Date.
Ref	784	97	
Ro	229	L. & M.	16-2-97
Rc	22	do	24-1-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 768

VIZAGAPATAM MUNICIPAL OFFICE,

Dated 28th June 1897

LOCAL & MUNICIPAL DEPT.
2557/M

From

M. R. RY. R. Govindarow Nadrigam
~~R. SURYANARAYANA SASTRIGARU, B.A., B.L.~~

Ex Officio CHAIRMAN, MUNICIPAL COUNCIL,
VIZAGAPATAM.

To.

G. S. Forbes Esqr
~~The Honorable J. T. Price~~
~~Chief~~ Secretary to Government ~~Madras~~
Local & Municipal Deptt
Madras
Through the Collector of Vizagapatam.

Sir,

With reference to Section 40 of the Amendment Act VIII of 1897 I have the honor to submit that the Council at its meeting held on the 2d instant resolved that all the taxes enumerated in the Section under reference the same item no VIII be levied at the maximum rates in the Vizagapatam Municipality from the current year.

2. The Council thought it indispensible to adopt the maximum rates as per Section 40 with a view to liquidate the debt ~~loan~~ generously offered by Government within the stipulated time.

3. The Council further deemed it necessary to treat Waltair on the same footing as the town proper as regards water rate - Waltair, where water tax was levied to be levied at 1 per cent on the annual value of buildings, excludes from the Waltair Railway Station to the Sea Coast an area of about 2½ square miles and includes the whole Railway Colony, Waltair proper and upland Waltair. Nearly ⅓ of the whole tax on buildings and lands of the Municipality is levied in Waltair where large buildings exist.

G.O. No 22 M. dated 21.1.97

4. Should the Government deem that the taxation be oppressive if the maximum rates are levied, the Council will be put to the necessity of reducing the Budget expenditure on important new works. Besides the loan advanced by Government for water works will take more than Thirty Years, the stipulated period to be cleared. A third difficulty is that there will be no means of recouping the loss that the Council will sustain under the tax on Arts according to the new Act.

5. The following account shows the assessment under the water tax in the Municipality if levied at 8 per cent in the town proper and 1 per cent in Wattala.

Tax on Lands and buildings at Rs. ½ per cent as per Municipal demand Registers	17769	—
Add ½ per cent	1185	—
Total Assessment at 8 per cent	18954	—
deduct taxation of Wattala at 8 per cent	6208	—
	12746	—
Add 1 per cent water tax of Wattala if levied as per G.O. No 22 M dated 11th January 1897	776	—
Total	13522	—

6. This is the demand which stands under water tax for the current year. Even if this is supposed to be collected in full, the instalments to be paid by the end of March 1898 cannot be wholly met as shown here under.

First instalment

Principal	Rs. 7016	10	8
Interest at Rs. 4½ per annum	8946	4	—
	15962	14	8
or Rs.	15963	—	—
Amount available under water tax	13522	—	—
Deficit	2441	—	—

7. This deficit cannot be made good by the increase sanctioned in the taxes on buildings, Lands Vehicles &c. The New Act lays down that the tax on Arts should be levied with reference to the monthly income of individuals. Hence no increase can be expected under the head, but on the contrary the demand will no doubt be reduced by one half representing nearly Rs. 3000 — — Thus there is no other go, to meet the deficit above referred to, but to treat alike all parts of the town whether benefitted or not by water works, without any distinction as regards the rate of water tax.

Read

224
11-1-97

8. It is not out of place to mention that after the completion of water works. Wattala also is proposed to be supplied with water by pumping as noted by the Sanitary Board in its proceedings No 2289 dated 23rd July 1896. Hence, the benefit of the water works will no doubt be shared also by Wattala at no distant date. It may be also mentioned that the New Act authorizes Municipal Councils to levy water tax in places where there is no water supply at present, but which are proposed at some future date to be supplied with water.

9. The Council therefore thought that Wattala should pay 8 per cent water tax with the rest of the town. The amount of tax if levied at 8 per cent will come to Rs. 18954 — — and the 1st instalment to be paid to Government with interest is Rs. 15963 — — Hence will therefore be a balance of Rs. 2991 — —. This is intended to make up for the loss that the Council is sure to sustain under the tax on Arts according to the New Act.

10. I therefore request that You will be so good as to obtain the sanction of Government for the action proposed to be taken by the Council.

I have the honor to be

Sir

Your most obedient Servant

R Leonard Ran

Chairman M.C.

1897.

MUNICIPAL DEPARTMENT.

2661

From

THE CHAIRMAN,
MUNICIPAL COUNCIL,
VIZAGAPATAM.

To

The ~~Chief~~ Secretary to
Government of Madras
Local & Municipal Dept.
Through the Collector of
Vizagapatam

Dated
Despatched } 28 June 1897
Received

No. 768

Enclosures. 1

SUBJECT

Submitting for the orders of Government a proposal to levy the maximum rate of all taxes in all the wards in the Vizagapatam Municipality according to District Municipalities Act as amended by Act III of 1897.

current no 2661-

Forwarded.

Dated. 9-7-97
Despd. 10-7-97.

J. W. Hare
a/ Collector
of

No. 1119

VIZAGAPATAM MUNICIPAL OFFICE,

Dated 24 August 1897

From

M. R. RY. P. Krishnaswami Raju Garu
~~BOBBILI RAJAH AND SASTRIGARU~~
Delegate
CHAIRMAN, MUNICIPAL COUNCIL,
VIZAGAPATAM.

LOCAL & MUNICIPAL DEPT
CURRENT No. 3168M,

To.

The Secretary to Government
Local and Municipal Department
Fort Saint George
(Through the Collector of Vizagapatam,)

Sir,

With reference to your Memorandum, No. 784, dated 23rd July 1897, I have the honor to state that it was presumed that there would be a great reduction to the extent of 50 per cent in the profession tax demand during the current year.

2. When the demand register for the current year was prepared, careful and searching enquiry was made as to the income of every person liable to taxation under the Act.

3. In the schedule to Act IV of 1884, so far as merchants and traders were concerned, gross rental of their places of business was the criterion

for the assessment, but in the Amended Act, Salary or monthly income has to be taken into Consideration.

4. From the enclosed comparative statement showing the incidence of taxation under the old Schedule for 1896-97 and under the revised Schedule for 1897-98, it will be seen that the number of persons liable to be taxed has been reduced by 500. This represents the last class under the old Schedule paying Rs. 1 per annum. This number was eliminated from the Register as it was found on careful enquiries that persons comprising this class are not in receipt of an income of Rs. 30 per mensem.

Remove is the test under the amended Schedule

5. There has been an addition to Class I but a decrease under all classes from II to VII. The increase under classes VIII & IX is only apparent for the reason that persons removed from classes II to VII had been distributed to Classes VIII, and IX; — 278 of Class VIII and 154 of Class IX represent the number transferred from other classes.

6. The demand as now calculated stands at Rs. 4270-- ; allowing Rs. 270-- for remission on appeal, there will be Rs. 4000-- which is Rs. 1000-- more than what is stated in my letter quoted in the ~~margin~~ under reply.

7. In this connection I may submit that this increase of Rs. 1000-- should not tempt the Government in reducing the water rate for certain portions of the town for reasons that after the completion of the water works, the Council shall have to provide charges for maintenance amounting to Rs. 5000-- per annum and that unless there is a reserve by the savings effected, the Council will be in great difficulty to provide funds for its upkeep —

8. Under these circumstances, I request the Government will be pleased to sanction the proposals submitted in this office letter No. 768 dated 28th June 1897.

I have the honor to be
Sir
Your most Obedient Servant
P. Krishnaswamiji
Chairman M.C.
Delegate

982
1897. 28/8/97

MUNICIPAL DEPARTMENT.

Cur. No. 3583 of 1897
COLLECTOR'S OFFICE, VIZAGAPATAM.

From

THE CHAIRMAN,
MUNICIPAL COUNCIL,
VIZAGAPATAM.

To

The Secretary to Government
Local and Municipal Department
Fort Saint George
through the Collector of Vizagapatam

Dated / Despatched / Received — 27th August 1897

No. 1119

Enclosures. I

Subject

stating that the current gross demand of tax on Arts amounts to Rs. 4270-0-0 and requesting the Government to sanction the proposal made by the Council to treat all the parts of the Municipality for the purpose of increasing the water tax

Submitted
R. Krishnaswami
Dy. C. Naidu
30/8/97

Re 3583-
forward
F. Oldfield
Spl. mu. for Coltr.
30 8 97.
Despd - 3-9-97-

Comparative Statement showing the incidence of Profession tax of the Vizagapatam Municipality for the official years 1896-97 & 1897-98.

	I 100 No	I Amount	II 50 ※ 75 No	II Amount	III 25 50 No	III Amount	IV 12 25 No	IV Amount	V 6 12 No	V Amount	VI 3 8 No	VI Amount	VII 2 4 No	VII Amount	VIII 1 2 No	VIII Amount	IX 1 No	IX Amount	Persons assessed	Total Demand
Act IV of 1884 amended by	.		15	725	52	1250	103	1218	174	1038	319	9348	104	191	601	600-8	.	.	1368	5954
Act III of 1897.	3	300	7	525	11	550	16	400	34	408	58	448	207	828	278	556	255	255	867	4270.

※ The numerical figures in black ink show the old scale and those of red ink the present scale.

1684

R. Krishnaswami
Chairman, Mpl. Delegate

Vizagapatam
Municipal Office
27th August 1897

3168 M

Read

Levy of [illegible] in the Vizagapatam Municipality

LOCAL AND MUNICIPAL DEPARTMENT.

[6]
700—6-4-96.

E

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 2557 M of 1897, dated 7th July 1897 from the Collector of Vizagapatam

Current No. 3168 M of 1897, dated 30th August 1897 from the Do

Misc Order. No. 2429 Mis dated 5/11/97.

The imposition of the tax on arts, vehicles and animals in accordance with the amended schedules A, B and C annexed to the District Municipalities Act has already been sanctioned in G.O. No. 1627 M, dated 20th July 1897 and the sanction of Government is not necessary for the levy of the tax on carts and tolls under the amended act, as they are to be levied at the same rates as under Act IV of 1884.

2. The Municipal Council's proposal to increase the rate of the tax on buildings and lands from 7½ to 8½ per cent of their annual value is approved.

As regards the proposed increase in the rate of the water tax, it is observed that in G.O. No. 22 M,

dated 11th January 1897, the Government sanctioned the assessment of this tax at 1 per cent on all buildings and lands in Waltair and at ½ per cent in the other parts of the town, which will be directly benefited by the new water works. In however, the water supply scheme was sanctioned in anticipation of an increase in the revenue of the municipality under the amended District Municipalities Act, the Council now proposes to levy the water and drainage tax at a uniform rate of 8 per cent on all buildings and lands in the town including Waltair on the ground that if the tax is levied at only 4 per cent in Waltair and not at 8 per cent as in the other parts of the town, the proceeds of the tax will not cover the first instalment of the Government loan which amounts to Rs 15,963. ~~As however~~ But the first instalment of the loan including interest will be only Rs 12.545 as entered in column 7 of the loan application printed at page 11 of G.O. No 22 M. dated 11th

11 P

January 1897, and the total annual expenditure on account of the scheme, including the maintenance charges of Rs 2580, will be about Rs 15.125, ~~and~~ To meet this and in view the probable decline in the revenue from the tax on arts, the Government considers that, in addition to the proposed increase of the tax on buildings and lands, it will be sufficient if the water and drainage tax is levied at the rate of 4 per cent in Waltair until the water-supply is extended to that town, and at 8 per cent in the other parts of the town. The levy of the tax at these rates is accordingly sanctioned.

(From orders)

V.R. 3/11/97

To
The Chairman M.C. Vizagapatam,
through the Collector

Dy No 110
Dtd 6/11/97

by the P. W. Department Dy No 9/13/97

Rec'd for copy on 5/3/98

When given for copying ____
When copied ____ } 189 .
When examined ____
When signed 5/11

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

RENT 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 DESPATCH IN ORIGINAL.								

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28.11.05
27-7-07

Local & Muni. (190) Department.

PRINTED.

G.O., No.

DATED

[Despatch Abstract.]

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

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

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. / Letter only. / Order complete with Letter.

READ AGAIN G.O., No. 19 DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED BY BEING MEANT FOR DESPATCH IN ORIGINAL.

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2577 A I
Ref 784 A II
3168 A III

128
Nt 1-38

2577 A II
3168 A IV

A Please print this
June
24/47