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Administration Report

Reviewing the — of Palghat

Muni. Council for 1896-97.

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Government {1897} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 2427 M., 4th November 1897.

NOVEMBER.

Administration Report.

Reviewing the — of the Palghat Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. P. I. CHINNASWAMI PILLAI Avargal, Rao Bahadur, Chairman, Municipal Council, Palghat, to the Secretary to Government, Local and Municipal Department (through the Collector and the Head Assistant Collector of Malabar), dated 13th July 1897, No. 2289.

I have the honour to submit herewith the annual report and accounts of the Palghat Municipality for the financial year 1896–97, together with the prescribed statements, educational statements and a concise report on the working of the main hospital and the branch dispensary, Palghat. The report was passed by the municipal council at their meeting held on the 12th instant.

I.—Constitution of the Municipal Council.

2. At the commencement of the year the council consisted of twenty members, the full strength sanctioned by Government; of these, one nominated councillor, M.R.Ry. Venkatapathi Nayudu Garu, resigned on the 6th April 1896, and his place was filled up by the nomination of Mr. F. B. M. Cardozo on the 19th May 1896. The term of Mr. C. M. Barrow having expired on the 5th February 1897, he was re-nominated on the 23rd February 1897. Thirteen vacancies of elected councillors occurred in all the five wards, and these were filled up by contested and uncontested elections, particulars of which are given in statement X-A. Out of a total number of 1,265 registered voters, 641 or 50·7 per cent. attended the poll. The appointment of two councillors, who were elected on the 25th February 1897, having been gazetted only on the 6th April 1897, the total number of members on the council on 31st March 1897 was eighteen.

3. The division of wards made under G.O., No. 375, dated 22nd April 1886 remained unaltered. The registers of voters were revised during the year, and the number of registered voters rose from 983 to 1,221, the proportion of the registered voters to the population being 3·1 per cent. against 2·5 in the previous year.

4. During the year under report, the council held 30 meetings against 26 of the last year; and of these four were adjourned for want of a quorum. The average attendance was 8 (·8 officials and 7·2 non-officials).

5. The office of Chairman was held by me throughout the year.

II.—Receipts.

6. The income of the municipality during the year, including the amount of Rs. 5,602–0–3 brought forward from the previous year, amounted to Rs. 66,623–4–2 against the revised estimate of Rs. 69,020 and the actuals of Rs. 75,645–11–6 of 1895–96.

Taxes on buildings, lands, arts, &c., and receipts from tolls form the chief sources of revenue.

A.—Receipts from Taxation.

7. *Tax on Buildings and Lands.*—During the year under report the tax was, as in the previous year, levied at 7½ per cent. on the annual rental. As promised in paragraph 7 of the last administration report, the revision of house and paramba tax registers was undertaken in June and completed in October 1896. In compliance with the order of Government contained in paragraph 3 (1) of G.O., No. 1738 M., dated 12th October 1896, the result of the revision of the registers of these taxes was reported to Government in my letter, No. 926, dated 5th March 1897. The net receipts under land-tax remained the same, as the council were of opinion that it could be taken in hand only when the revenue settlement of Palghat was completed. The net current demand under house and land taxes was Rs. 13,624–15–11 and Rs. 3,984–7–7 against Rs. 12,742–14–0 and Rs. 3,997–15–3 in 1895–96, respectively. The small decrease noticeable under land-tax is due to the remission of taxes on certain parambas taken up for the construction of buildings, which have been brought under assessment.

8. The gross current demand under "Tax on buildings and lands" was Rupees 17,609–15–0, of which a sum of As. 7–6 was remitted by the council on appeal. The settled demand under this head was Rs. 17,609–7–6 which, with the amount of Rs. 2,584–13–9, the arrears of the previous year, made a total of Rs. 20,194–5–3 to be collected during the year under report.

9. Of the final current demand, Rs. 14,739–13–9 were collected against Rupees 14,303–2–0 of the previous year, and the sums remitted on account of demolished houses, &c., and written off amounted to Rs. 25–12–5 and Rs. 119–6–0, respectively. The balance that remained at the close of the year amounted to Rs. 2,724–7–4 — Rs. 2,032–7–9 under "Tax on buildings" and Rs. 691–15–7 under "Tax on lands." Out of the arrear demand of Rs. 2,584–13–9, Rs. 1,880–13–3 were collected, Rupees 166–14–11 written off as irrecoverable and Rs. 537–1–7 remained to be collected on the 31st March 1897.

10. The percentage of current collections to the demand was 84 for house-tax and 82·4 for land-tax against 86·1 and 83, respectively, and that of arrear collections 73·3 for house-tax and 71·6 for land-tax against 62 and 48·5 in the previous year; and the percentage would have been more had it not been for the revision of the registers of the tax on buildings and parambas, in which the bill collectors were engaged for the major portion of the year. Strict measures had been taken for the adjustment of the balance. Out of the balance of Rs. 3,261–8–11 under "Tax on buildings and lands" that remained to be collected on the 31st March 1897, Rs. 1,718–3–3 have since been collected and Rs. 106–5–0 written off, a balance of Rs. 1,437–0–8 remaining to be collected at this day, the percentage of collections having thereby risen to 90 and 93·5 for 1896–97 under land-tax and house-tax, respectively.

11. The number of houses brought under assessment was 5,367 and the average incidence per house assessed Rs. 2–8–7 against Rs. 2–6–2 of the previous year. The total extent of land assessed continued to be about 3,162 acres, the incidence per acre of land being Rs. 1–4–2, two pies less than that of the last year, for the reason stated in paragraph 7 *supra*.

12. *Tax on Arts.*—This tax was levied on persons falling under classes 1 to 7, those coming under the 8th being exempted from taxation. The original current demand was Rs. 3,910 against Rs. 3,874 in the previous year, and that finally settled Rs. 3,709–8–0, Rs. 200–8–0 having been remitted by the council on appeal. Of the final current demand, Rs. 2,887 were collected, Rs. 139–8–0 written off, Rs. 683 remaining to be collected at the close of the year. Of the arrear demand, Rs. 400–8–0 were collected, Rs. 6 remitted, and Rs. 143 written off, Rs. 178–8–0 being left as balance to be collected during the current year. The total balance under this head on 31st March 1897 was Rs. 861–8–0 and of this balance Rs. 369 have since been collected and Rs. 73–8–0 written off. The percentages of current and arrear collections to their respective demands were 77·8 and 55 against 80·5 and 43·3 in 1895–96. With the collections made since the close of the year the percentage of current collections has risen to 87·3.

The total number of persons assessed to the tax on arts and the average incidence were the same as in the previous year, viz., 479 and Rs. 7–11–11, respectively.

13. *Tax on Vehicles with Springs and Carts.*—The maximum rates prescribed in the schedule were levied under this head. The net demand under this head was Rupees 2,370–8–0 and the collections amounted to Rs. 2,056–9–0 against Rs. 1,952 of the preceding year, the revised estimate being Rs. 2,200. The amount of Rs. 1–15–0 shown as balance in statement IV-B against "Tax on carts" was due on a cart which was sold for non-registration; and this amount has since been written off. The total balance of tax on vehicles with springs outstanding on 31st March 1897 was Rs. 207, of which Rs. 51 have since been adjusted.

14. As in the previous years the municipal overseer, the sub-overseer and the sanitary inspector were directed to seize the carts evading registration and the number of carts seized was 120 against 64 in the previous year.

15. *Coercive process.*—One thousand five hundred and seventy-one warrants were issued for the recovery of Rs. 5,432–5–10 under various taxes which, with the warrants that remained unexecuted at the close of the previous year, amounted to 2,835 against 4,242 of the previous year. In majority of cases the tax was paid before distraint. Properties were distrained as per twenty-two warrants, but they were sold only in two cases. The distraint fee collections amounted to Rs. 11–11–6 against Rs. 7–15–0, the actuals of 1895–96. The number of prosecutions instituted for the recovery of taxes was 48 against 34 in the preceding year. Further particulars relating to the prosecutions are shown in appendix B to statements IV-A and IV-B.

16. *Tolls.*—As in the previous years the number of toll-gates in this municipality was thirteen. Toll gates were leased as usual to contractors and tolls were levied at three-fourths of the maximum rates. The lease amount from tolls was Rs. 16,125 against Rs. 15,880 in the preceding year. The gross toll receipts, including the amount of Rs. 257–13–6 collected as penal interest on overdue instalments, were Rs. 16,297–3–4 against Rs. 16,202–5–9 of the preceding year. Deducting the toll contribution due to the Malabar District Board, the net municipal receipts amounted to Rs. 10,864–12–11, as shown under this head. Out of the balance of Rs. 85–10–2 outstanding on 31st March 1897, the sum of Rs. 45–12–0 has since been collected.

17. *Incidence of Taxation.*—The total receipts under taxes including net toll receipts amounted to Rs. 32,829–8–11 against Rs. 35,080, the revised estimate and Rs. 30,767–6–0, the actuals of 1895–96, and the average incidence of taxation per head of population, which is 39,481 according to the census of 1891, was As. 13–4 including tolls, and As. 8–11 excluding tolls against As. 12–6 and As. 8–1 in the preceding year.

B.—Miscellaneous Receipts.

18. *Realizations under Special Acts.*—A sum of Rs. 111–9–0 was realized under this head against Rs. 110, the revised estimate and Rs. 173–10–0, the actuals of the previous year.

19. *Rent of Lands and Buildings.*—Sale-proceeds of lands, &c. The income derived from this source was Rs. 636–2–4 against Rs. 530, the revised estimate and Rs. 584–4–7, the actuals of the previous year. The increase over the revised estimate is chiefly due to the sale of avenue produce, &c., at a higher price than usual. The avenue receipts amounted to Rs. 267–12–3 against Rs. 130, the revised estimate and Rs. 262–0–9, the actuals of the previous year. The receipts on account of "Fees from travellers' bungalow" and "Produce of lands, gardens, &c.," were Rs. 292 and Rs. 23–6–1, respectively. The travellers' bungalow continued to be under the management of Mr. C. M. Barrow, and the number of travellers who halted in the bungalow during the year under report was 159 against 164 in the previous year. The vegetable garden that is opened in the new municipal office premises has vastly improved, the amount of Rs. 23–6–1 shown against "produce of lands, gardens, &c.," being realized solely from the sale of vegetable, &c., produced in the garden. An amount of Rs. 34–14–3 also was realized by the sale of old and useless furniture of the Municipal office, travellers' bungalow, &c.

20. *Conservancy Receipts.*—The receipts under this head amounted to Rupees 546–8–0 against Rs. 510, the revised estimate and Rs. 465–12–0, the actuals of the past year. The income consisted of the sale-proceeds of street sweepings, night-soil and slush taken out of the Patrichettipaliem tank. The street refuse is, as usual, collected in rubbish depôts and burnt to ashes in the month of March to be sold to ryots as manure. The quantity of rubbish removed to the depôts during the year under report was 14,655 cart-loads against 13,879 in the previous year and that of night-soil 3,591 against 3,470.

21. At the suggestion of the Collector who visited the town in August last, the council have introduced the system of burning the night-soil in a brick cinerator built in 1883 or 1884 and the experiment has been fairly successful. The council have also resolved to construct two more brick cinerators, of which one is almost completed.

22. *Fees and Revenue from Educational Institutions.*—The realization under this head amounted to Rs. 15,663–8–3 (Victoria College, Rs. 15,049–0–6, and salary result schools, Rs. 614–7–9) against Rs. 15,680 (Victoria College, Rs. 15,000, and salary result schools, Rs. 680), the revised estimate, and Rs. 15,247–7–2 (Victoria College, Rs. 14,571–9–3, and salary result schools, Rs. 675–13–11), the actuals of the previous year. The decrease under the revised estimate is very slight and calls for no remarks. The increase over the actuals of the previous year is due partly to the raising of the school-fees since January 1896 and partly to the increased attendance in the Victoria College. The number of boys on the rolls on 31st March 1897 was 414 against 381 on the same date last year.

23. *Fees from Medical Institutions.*—An amount of Rs. 46–4–9 was realized under this head against Rs. 50, the revised estimate and Rs. 177–10–9, the actuals of the previous year. The realization consisted of the sale-proceeds of medicines sold to parties from the main hospital and an amount of Rs. 30–8–0 on account of the sale of grass in the hospital compound.

24. *Income from Markets and Slaughter-house.*—The market was leased out on contract for Rs. 805, of which a sum of Rs. 763–8–0 was collected excluding the penal interest of Rs. 21–11–4 levied on overdue instalments. The balance of Rupees 41–8–0 which was due from the contractor on 31st March 1897 has since been collected. The actual income from the slaughter-house during the year was Rupees 627–2–8 (excluding the penal interest of Rs. 16–2–3) against Rs. 630, the leased amount. The balance of Rs. 2–13–4 which remained to be collected under this head at the close of the year has since been collected.

25. Of the arrears the sum of Rs. 63–8–0 was collected from the market contractor, and the balance had to be written off by the council as he was declared an insolvent and as the Magistrate reported that he found it impossible to recover the amount notwithstanding the fact that he had exhausted all means of recovering the same.

26. *License Fees.*—A sum of Rs. 706–10–0 was levied against Rs. 550, the revised estimate and Rs. 528–15–0, the actuals of the previous year. The income from this source consisted of fees levied for licenses granted for exercising noxious trades and for the erection of pandals. The increase over the revised estimate and the actuals of the previous year is due to the recovery of arrears of fees by prosecutions and to the increase in the number of licenses issued for the storage of kerosine-oil. The number of persons prosecuted for failure to take out licenses was 122 against 97 in the previous year.

27. *Cart-stand Fees.*—The income under this head amounted to Rs. 464–8–9 including the penal interest of Rs. 14–8–9 levied from the contractor against Rs. 610, the revised estimate and Rs. 631–6–1, the actuals of the previous year. The decrease in the actuals of the year under report is due to the contractor having left a balance of Rs. 150, of which Rs. 104–6–0 have since been collected.

28. *Fines under Municipal and other Acts.*—The receipts under this fluctuating item amounted to Rs. 384–9–0 against Rs. 350, the revised estimate and Rs. 364–7–0, the actuals of the previous year. The number of prosecutions instituted by the municipality alone was 399 during the year under report against 395 in the previous year.

29. *Grants and Contributions*—(*a*) *From Government*—(1) *Education.*—These amounted to Rs. 4,328–8–2 and were made up of (1) Rs. 4,148–13–5, salary grants on behalf of the masters of the Victoria College, (2) Rs. 152, salary grants on behalf of the gymnastic instructor and drawing master of salary-result schools, and (3) Rs. 27–10–9, result grants earned by certain salary-result schools. The decrease under the revised estimate is due to the fact that the Vice-Principal of the Victoria College was granted leave on half pay for two months from 1st February 1897 and consequently the salary grant which was drawn on his behalf for February 1897, was only Rs. 50 against Rs. 100, the usual grant. The sum of Rs. 30 anticipated in the revised estimate on account of the construction of the Parakunnam school was not drawn from the Provincial funds, as the contractor who undertook the construction of the above school was not paid for the work during the year.

30. *Contributions from Local Boards.*—The realizations under this head which consisted of the maintenance grant of certain local fund roads situated within the municipal limits, and of the contribution from the Palghat Taluk Board towards the maintenance of the main hospital amounted to Rs. 2,840–6–7 against Rs. 2,870, the revised estimate, and Rs. 2,616–4–3, the actuals of the previous year.

31. *Recoveries on account of Services rendered to Private Individuals—Private Scavenging.*—The demand under this head, including the arrears outstanding at the close of the previous year, was Rs. 1,443–1–0, of which Rs. 827–7–0 were collected and Rs. 280–1–0 written off, leaving a balance of Rs. 335–9–0 at the close of the year. Much difficulty is being experienced in the collection of the private scavenging fees, notwithstanding the fact that the orders of Government contained in G.O., Mis. No. 1632 M., dated 5th November 1894, are being strictly adhered to. The number of prosecutions under section 221 was 67 against 87 in the previous year. Every endeavour is being made to extend the private scavenging system as widely as practicable. The rate of fees levied was 6 annas per quarter for the first three quarters of the year, and had been raised to 9 annas from the beginning of the fourth quarter in compliance with the orders of Government contained in G.Os., Mis. No. 1112 M. and Mis. No. 1929 M., dated 4th July 1896, and 12th November 1896, respectively. It is hoped that the number of houses in the private scavenging list will increase and the fees can be collected in advance by strict adherence to section 221 newly substituted by the District Municipalities Amendment Act III of 1897.

32. *Other purposes.*—The amount of Rs. 12–2–0 shown under this head was levied from parties who required their children to be vaccinated at their houses at the rate of 2 annas per child.

33. *Other items.*—A sum of Rs. 116–15–5 was realized against Rs. 90, the revised estimate and Rs. 79, the actuals of the previous year. The realizations consisted of fees for numbering carts (Rs. 54–9–0), batta from Courts for the production of records, &c. (Rs. 27–4–0) and unclaimed deposits transferred to municipal revenue (Rs. 35–2–5).

III.—Expenditure.

34. The expenditure under the various grants amounted to Rs. 62,806–11–3 against Rs. 68,250, the revised estimate and Rs. 70,043–11–3, the actuals of the previous year. The percentage of expenditure under each head stood as shown below :—

	1895–96.	1896–97.
Grant 1, Public works	25·9	20 3
„ 2, Education	35·	38·8
„ 3, Medical services and sanitation	18·9	22·1
„ 4, Lighting and miscellaneous purposes	3·	3·7
„ 5, Supervision and management	4·7	5·8
Loans and interest	2·5	2·7
Advances and refunds	2·6	·8
Closing balance	7·4	5·8
Total ..	100·	100·

35. Grant 1, Public Works.—The total outlay on public works amounted to Rs. 13,547–10–9 against Rs. 18,320, the revised estimate and Rs. 19,633–3–6, the actuals of the previous year.

36. *New Works—Communications.*—A sum of Rs. 345–13–8 (which includes Rs. 194–0–4, the compensation paid for the land) was spent under this head for the construction of the Komarapuram road against Rs. 600, the revised estimate. The decrease in the actuals is due to the non-completion of the road during the year.

37. *Buildings.*—The outlay under this head amounted to Rs. 5,260–5–5 against Rs. 7,510, the revised estimate and Rs. 10,901–7–8, the actuals of the previous year. The decrease under the revised estimate was due (1) to the non-utilization of the sum allotted for the additional works, &c., to the Dance market, which is almost completed, (2) to the non-adjustment of the sum paid under the head of "Advances recoverable" for the land taken up for the cart-stand under the Land Acquisition Act, and (3) to the non-payment of the sum due to the contractor of the Parakunnam school building owing to certain defects found in the construction of the building which were rectified since the close of the year 1896–97. The Dance market is almost completed, and would have been ere this opened, but for the fact that some additional works have to be done. During the rainy season some springs ooze about on the northern part of the Dance market owing to the existence of a tank at a higher level, and it is proposed to lead the water off to one side by constructing pucka drains. When the Dance market work is completed and opened, I have not the slightest doubt that it will be to use the expression of the Deputy Sanitary Commissioner "a great boon to the inhabitants."

38. *Drainage and Water-supply.*—An amount of Rs. 800 was provided in the revised estimates Rs. 500 for remodelling the drain in front of the Mappilla mosque at Big bazaar, and Rs. 300 for the construction of two wells; but the expenditure was not incurred for the construction of the drain could not be taken in hand, as the estimate submitted to the Sanitary Board was returned only on the 23rd March 1897.

39. *Repairs—Communications.*—The expenditure under this head amounted to Rs. 6,041–4–4 against Rs. 7,160, the revised estimate and Rs. 6,868–14–0, the actuals of the previous year. The decrease in the actuals is chiefly attributable to the road work being done departmentally and as economically as possible. Thirteen new culverts were constructed and repairs were done to all the culverts wherever necessary. The condition of roads continued to be good.

40. The total length of roads including streets and gramoms maintained by the municipal council is $59\frac{1}{2}$ miles, of which 22 miles formed the metalled roads and $37\frac{1}{2}$ miles the gravelled and unmetalled against 20 and $39\frac{1}{2}$ miles, respectively, in the previous year. The number of miles thoroughly repaired by metal and gravel was $37\frac{1}{2}$ against $35\frac{1}{2}$ in the previous year.

41. *Buildings.*—The sum of Rs. 756–0–1 was spent during the year against Rs. 970, the revised estimate and Rs. 781–1–9, the actuals of the previous year. The details of expenditure are shown in statement II-B, the decrease under the revised estimate being due to the savings effected in the repair of buildings.

42. *Water-supply.*—The expenditure for the repair of municipal wells was Rs. 33–2–2 against Rs. 100, the revised estimate and Rs. 22–5–0, the actuals of the previous year.

43. *Public Works—Establishment.*—As sanctioned by Government in G.O., No. 413 M., dated 13th March 1896, the establishment consisted of an overseer on Rs. 45 with a horse allowance of Rs. 15, a sub-overseer on Rs. 25 and a peon on Rs. 5. The cost of maintaining the establishment amounted to Rs. 1,042–11–1 against Rs. 1,080, the revised estimate and Rs. 915–8–1, the actuals of the previous year. The decrease below the revised estimate is due to the fact that the overseer and the sub-overseer were paid at the increased rate of salary only for 11 months from April 1896, although provision was made for 12 months and that a portion of municipal overseer's pay for February 1897 was withheld, as per order of a civil court and was paid only during the current year. The establishment charges came to 7·7 per cent. on the expenditure on public works as against 4·7 per cent. in the preceding year.

44. *Tools and Plant and Other Stores.*—The charges under this head amounted to Rs. 68–6–0 against Rs. 100, the revised estimate and Rs. 46–13–0, the actuals of the previous year.

45. GRANT 2, EDUCATION.—The subjoined abstract shows in detail the total outlay under this grant :—

	1896-97. RS. A. P.	1895-96. RS. A. P.
Municipal schools—		
Salary system—		
Colleges and secondary schools ..	20,152 6 11	20,974 2 2
Salary-result system—		
Primary schools and departments ..	3,351 5 1	3,224 14 10
Grant-in-aid schools—		
Result grants	2,036 5 0	2,005 0 0
Inspection	324 8 0	330 8 8
Total ..	25,864 9 0	26,534 9 8

46. During the year under report there were under the management of the council one college on the salary system and ten primary schools on the salary-result system—six for Hindus, two for Muhammadans, one for Chucklers and one for Cherumers. On the 31st March 1897 the total strength in the Victoria College and the ten primary schools was 414 boys in the former and 561 boys and 52 girls in the latter against 381 boys and 544 boys and 60 girls, respectively, on the 31st March 1896. The results of the various examinations are given in the foot-note to statement V-A. The results of the University examinations may be considered to be very satisfactory ; in the First-in-Arts examination out of 24 sent up, 12 or 50 per cent. came out successful, with three in the first class, and in the Matriculation out of 43 sent up, 29 or 67 per cent. passed, with two in the first class. In the primary schools 361 pupils appeared for the various examinations, of whom 275 or 76·2 per cent. were successful against 232 or 74·8 per cent. in the previous year. The number of schools which received aid from Municipal funds was 18 (4 secondary and 14 primary) against 19 (3 secondary and 16 primary) in the previous year, and the number of pupils in these schools at the close of the year was 1,106 boys and 142 girls against 1,187 and 137, respectively, the decrease in the statistics below the past years' figures being due to the fact that the number of unaided and indigenous schools increased by five having a strength of 846 boys and 200 girls. The total number of boys and girls in all the schools, including "the unaided and the indigenous" who received education during the year under report was 2,927 and 394 against 2,853 and 316, respectively, of the previous year. The number of teachers employed in the salary-result schools was 29 against 24 in the previous year, of whom 14 possessed trained teachers' certificates, two untrained teachers' certificates, six general education certificates, and 7 were unpassed men. The number of teachers employed in the aided schools was 60 against 56 in the previous year, of whom 20 were trained, 7 held untrained teachers' certificates, 20 general education certificates and 13 were unpassed men.

47. The average daily attendance in the college and in the salary-result schools was 343 and 447 against 366·9 and 394, respectively, in the previous year.

48. *Municipal Schools on Salary System.*—The cost of maintaining the establishment, including the contingencies of the Victoria College was Rs. 20,152–6–11 against Rs. 20,350, the revised estimate and Rs. 20,974–2–2, the actuals of the previous year. The decrease under the revised estimate was due to the granting of leave to Mr. C. H. Payne, Vice-Principal of the College, for two months from 1st February 1897 and to the savings effected when certain masters availed themselves of leave on forfeiture of pay. The total cost of maintaining the college including the expenditure on college buildings (Rs. 301–3–11) amounted to Rs. 20,453–10–10 and the total receipts on account of the college consisting of school-fee collections (Rs. 15,049–0–6), grants from Provincial funds (Rs. 4,148–13–5), sale-proceeds of useless furniture (Rs. 6–10–6) amounted to Rs. 19,204–8–5, the net cost to the municipality being Rs. 1,249–2–5. The average net cost per pupil in the college calculated on the net expenditure, excluding the cost of repairs done to buildings, was Rs. 2–12–2 against Rs. 5–12–1 in the previous year. The working of the college continued to be efficient under the management of Mr. C. M. Barrow.

49. *Municipal Schools on Salary-result System.*—The establishment charges on account of the 10 primary schools maintained by the municipality amounted to Rs. 2,481–8–5 against Rs. 2,480, the revised estimate and Rs. 2,398–13–1, the actuals of the previous year. The increase above the revised estimate is slight and calls for no remarks. Result stipends were paid at 50 per cent. of the maximum rates and amounted to Rs. 586–2–9 against Rs. 550, the revised estimate. The increase over the revised estimate is due to the payment of stipends to teachers of the Méttupálaiyam Muhammadan school. This expenditure was met out of the savings of about Rs. 200 in the allotment under "Municipal schools—(i) on salary system." An amount of Rs. 283–9–11 was also spent under "Contingencies" against Rs. 300 in the revised estimate.

50. *Grant-in-aid Schools.*—The number of grant-in-aid schools on the 31st March 1897 was 18 (4 secondary and 14 primary). The secondary schools received an aid of Rs. 955 and the primary schools Rs. 1,081–5–0. Thus making the total of result grants paid to Rs. 2,036–5–0 against Rs. 2,000, the provision allotted for the purpose. The increased expenditure was sanctioned as per recommendation of the Assistant Inspector of Schools, West Coast Division. Nine hundred and sixty-one pupils were examined for grants in these schools, of whom 737 or 76·9 per cent. were found qualified for grants against 711 or 74·2 per cent., respectively, in the previous year.

51. *Inspection.*—The charges under this head amounted to Rs. 324–8–0 including Rs. 24–8–0, the contingencies of the inspecting schoolmaster against Rs. 330–8–8, the actuals of the previous year.

52. The total net expenditure on education excluding the expenditure on public works was Rs. 5,865–14–1 against Rs. 6,800–4–3 in the previous year, and the percentage to total income from taxation was 17·9 against 22·1. The percentage of children of school-going age, taken at 15 per cent. of the population, was 56·1 against 53·5 in the previous year.

53. GRANT 3, SANITATION AND MEDICAL SERVICES—*Hospitals and Dispensaries.*—The council maintained a hospital and a branch dispensary. The total outlay under this head amounted to Rs. 5,579–2–9 against Rs. 5,191–11–4, the actuals of the previous year and Rs. 5,590, the revised estimate. The expenditure under "Sundries and Contingencies" exceeded the revised estimate by Rs. 108–5–7. This excess expenditure was met from the savings under "Establishment," "Medicines and Supplies" and "Diet of Patients," and was due chiefly to the larger purchase of country medicines, &c. The house-rent on account of the branch dispensary building for four months of the year 1895–96 had also to be paid during the year under report. The number of out-patients treated in the main hospital showed a decrease below that in the previous year, and was 11,038 against 11,302, whereas the attendance in the branch dispensary showed a marked increase, the number of out-patients treated being 11,703 against 8,409 in the previous year. Three hundred and eighty-five in-patients were treated in the main hospital against 377 in 1895–96. The average daily attendance of both in and out-patients in the hospital was 13·77 and 60·31 against 13·93 and 72·87, respectively, in the preceding year, and that in the branch dispensary was 51·38 against 45·6 in the previous year.

54. In accordance with the suggestions of the Acting Collector of Malabar in paragraph 3 of his endorsement on the budget report of this municipality for 1897–98 read in G.O., No. 716 M., dated 27th March 1897, the council have resolved to construct a lying-in ward in the main hospital, a long felt desideratum, and to have a more decent building rented for the branch dispensary out of the sum of Rs. 2,600 saved out of the road allotment.

55. *Establishment.*—The decrease below the revised estimate is slight and calls for no remarks.

56. *Medicines and Supplies.*—The expenditure under "Medicines and Supplies" was Rs. 836–5–5 against Rs. 784–14–0 in the previous year, the increase in the actuals of the year under report being due to the increased demand for medicines in the branch dispensary.

57. *Diet of Patients.*—The expenditure under this head amounted to Rupees 655–15–4 against Rs. 700, the revised estimate and Rs. 667–3–2, the actuals of the previous year. The decrease in expenditure is due to the reduction at which the contract was given, although the number of in-patients treated during the year was 385 against 377 in the previous year.

58. *Sundries and Contingencies.*—A sum of Rs. 798–5–7 was spent against Rs. 690, the revised estimate and Rs. 646–8–2, the actuals of the previous year. The cause of increase over the revised estimate has been explained in paragraph 53 *supra*. The midwife was paid partly by salary and partly by results, at the rate of Re. 1 per labour case attended. The number of cases attended by the midwife was 66 against 88 in the previous year.

59. Including the amount of Rs. 117–8–0 spent for the repair of hospital buildings and out-houses, the cost of maintaining the municipal hospital and the branch dispensary amounted to Rs. 5,696–10–9. Deducting the contribution paid from the local funds on account of the maintenance of the main hospital (Rs. 2,290–6–7) and other receipts from the hospital, viz., sale of grass in the hospital compound (Rupees 30–8–0), sale of deal-wood boxes, &c., in the hospital (Rs. 6–14–9), sale of medicines to patients not attending the hospital (Rs. 15–12–9), the net cost to the municipality amounted to Rs. 3,353–0–8 against Rs. 3,066–12–4 in the previous year.

60. *Contribution to Provincial Funds.*—These amounted to Rs. 474 against Rs. 630, the revised estimate and Rs. 602, the actuals of the previous year.

61. *Vaccination.*—The establishment consisted of two vaccinators—one first class and one second class, the female vaccinator having left the service from the 1st April 1896. The establishment charges amounted to Rs. 286–9–0 against Rs. 290, the revised estimate and Rs. 389–14–2, the actuals of the previous year, and the contingent charges to Rs. 210–2–3 against Rs. 231–10–9, the actuals of the previous year. Statement XIII shows the detail of work done by each of the vaccinators. As in the previous year, the first-class vaccinator was in charge of infantile vaccination. The total number of operations performed by the municipal vaccinators was 2,357 (including 1,167 cases of infantile vaccination) against 3,581 (including 1,393 cases of infantile vaccination) in the preceding year. The number of successful operations 2,337 against 3,155 in the previous year. The decrease in the operations is chiefly was due to the reduction in the establishment owing to the fact that all the unprotected cases between 1 and 10 years had been vaccinated in the previous years. The percentage of successful cases of primary vaccination was 99·2 against 88·3 and that of re-vaccination 95·8 against 76·7 in the previous year. Infantile vaccination received my most careful attention, and the instructions of the Sanitary Commissioner with regard to the vaccination of infants, approved in G.O., No. 1502 M., dated 19th October 1894, were strictly adhered to. The percentage of successful cases under infantile vaccination was 99 against 90·3 in the previous year. The municipal prosecutor reported to the Magistrate 215 cases wherein the parents or guardians failed to have their children vaccinated. Of these, children were vaccinated in 169 cases and 46 cases were pending before the court at the close of the year.

62. The total charges under vaccination amounted to Rs. 496–11–3 and the average cost of each successful case was As. 3–5 against As. 3–2 in the previous year.

63. *Registration of Vital Statistics.*—The number of births and deaths registered was 1,607 and 1,566, respectively, against 1,543 and 1,125 in the year 1895–96. The number of persons prosecuted for failure to register births and deaths was 58 against 66 in the previous year. There were 440 deaths from cholera, 3 from small-pox, 260 from fever and 180 from dysentery and diarrhœa and 683 from all other causes. Cholera broke out in the month of July 1896 and continued in a sporadic form throughout the year. The number of attacks was 660, resulting in 440 fatalities. All remedial measures, as suggested in G.Os., Nos. 1028 M. and 1536 M., dated 26th June 1895 and 9th September 1896, respectively, were adopted to check the spread of the disease. Two temporary maistries and four scavengers, each on Rs. 8 and Rs. 6, respectively, were entertained during the period when the disease prevailed in the town. The hospital assistants of the main hospital and the branch dispensary were

directed to hold themselves in readiness to give immediate medical relief whenever their services were required. The civil apothecary had a general supervision over those employed on cholera duty. Great care was bestowed in the removal of cholera vomit and excreta with a view to have them burnt immediately. All the public wells and several private wells near the affected localities were disinfected with permanganate of potash.

64. The charges on account of the registration establishment amounted to Rs. 180, as in the previous year, and the contingencies to Rs. 101–8–10 against Rs. 56–4–9. The increase in the expenditure was due to the printing of new forms of death and birth registers as suggested by the Sanitary Commissioner.

65. *Conservancy, Road-cleaning, &c.*—In addition to the staff of the previous year the appointment of an additional scavenger to clean the Kalpatty river-bed was sanctioned in G.O., Mis. No. 1968 M., dated 16th November 1896. For the purposes of sanitation the town remained divided into seven sections as in the previous year. The total expenditure under establishment amounted to Rs. 5,785–13–10 against Rs. 5,900, the revised estimate and Rs. 5,668–4–2, the actuals of the previous year. The increase in the actuals of the year under report over the previous year's figures was partly due to the savings effected in the pay of establishment, being less than that in the previous year and partly due to the additional expenditure incurred by the entertainment of a scavenger to attend to the Kalpatty river-bed from 28th December 1896 and to the payment of horse allowance to the sanitary inspector for a portion of the year. A sum of Rs. 43–8–2 was spent for the repair of some rubbish and night-soil carts (Rs. 39–9–0) and for the repair of the cinerator that is near the Kundugad rubbish depôt (Rs. 3–15–2), against Rs. 308–0–6, the actuals of the previous year. The rubbish and the night-soil carts were thoroughly repaired during the previous year and continued to be in good order during the year under report.

66. The annual repairs to the latrines were done at a cost of Rs. 112–1–1 against Rs. 100–5–9 in the previous year. A provision of Rs. 800 has been made in the current year's budget estimate for the thorough repair of latrines as required by G.O., No. 413 M., dated 30th March 1894. During the year under report the usual arrangements with regard to sanitation were made at the car festivals at Kalpatty and Big Bazaar and at the festival at Madappalli temple.

67. *Private Scavenging.*—The number of houses under the private scavenging system was 664 against 647 in the previous year. The cost of maintaining the establishment as detailed in Statement II-B amounted to Rs. 1,530–9–2 against Rs. 1,540, the revised estimate and Rs. 1,492–8–3, the actuals of the previous year. A sum of Rs. 25 also was spent under "Contingencies, such as cost of scavenging carts, &c.," for the purchase of tins required for the scavengers.

68. *Cholera Charges.*—These amounted to Rs. 396–2–4 and the details of expenditure are shown below:—

	Rs.	A.	P.
Pay of temporary establishment entertained	201	5	6
Cost of cholera medicines purchased	78	12	0
Carriage-hire to medical subordinates on cholera duty	15	0	0
Miscellaneous charges such as conveying cholera patients to hospitals	21	9	10
Cost of medicines purchased as per No. 4 of the rules "for combating bubonic plague" circulated with G.O., No. 1985 M., dated 18th November 1896	79	7	0
Total ..	396	2	4

69. *Contingencies.*—Rs. 116–1–6 were paid against the revised estimate of Rs. 120.

70. The total expenditure under conservancy amounted to Rs. 7,897–3–0 against Rs. 8,130, the revised estimate, and Rs. 7,618–13–8, the actuals of the last year. The increase over the last year's expenditure was chiefly due to the increased expenditure under "Cholera charges." The particulars as to the savings from which the

additional allotment required for "Cholera charges" were met will be found in Statement VI-A. The number of latrines, urinals and dust-bins was the same as that in the previous year, viz., 13 (8 Crawford, 1 pucka-built and 4 tatty), 1 and 151, respectively.

71. Grant 4, Lighting and Miscellaneous.—No additional lights were put up in the year under report, but 24 iron rails were purchased and substituted for wooden lamp-posts at a cost of Rs. 160. The expenditure under lighting contingencies was Rs. 1,289–2–1 against Rs. 1,400, the revised estimate and Rs. 1,194–12–11, the actuals of the previous year. For the purpose of lighting the town was divided into sixteen sections and the lighting was supervised by the councillors. The lighting was done by a contractor, as usual, in the previous years. The number of lights at the end of the year was 155, the same as that in the last year.

72. *Miscellaneous Charges.*—These amounted to Rs. 1,182–5–3 against Rupees 1,025–9–8 in the previous year, and are detailed hereunder:—

	Rs.	A.	P.
Travellers' bungalow	188	14	6
Avenues	22	11	4
Public garden	84	14	0
Other charges, such as rewards for destruction of dogs ..	43	5	0
Printing	712	13	9
Other items	129	10	8
Total ..	1,182	5	3

73. The increase in the expenditure over that in the previous year was, chiefly, on account of "Printing." The charges under "Other items" exceeded the revised estimate chiefly by the payment of Rs. 69–2–0, being the balance amount of composition duty on the outstanding debenture bonds, as required in G.O., Mis. No. 4009, Revenue, dated 7th October 1896.

74. Grant 5, Supervision and Management.—The outlay under this grant amounted to Rs. 3,815–9–6 against Rs. 3,930, the revised estimate and Rs. 3,559–15–0, the actuals of the previous year, and it included the cost of office establishment (Rs. 1,531–14–4), establishment for collection of municipal taxes (Rs. 1,034–5–8), purchase of account books, &c. (Rs. 384–1–3), office contingencies (Rs. 331–4–3), and contributions for central office and audit establishments (Rs. 534). The actuals in the expenditure on account of contribution to central office and audit establishments exceeded the revised estimate by Rs. 64, and this excess expenditure was sanctioned out of the savings available under "Printing."

75. The expenditure under Grant 5 was 6·2 per cent. of the current receipts against 6·1 per cent. in the previous year.

76. *Repayment of Debt.*—A sum of Rs. 1,840, including Rs. 840, the interest on Rs. 14,000 due to debenture-holders, was paid on 1st February 1897. Further particulars are shown in Statement VIII.

77. *Advances recoverable.*—The unadjusted advances for the year amounted to Rs. 498–13–4, and are detailed below:—

	Rs.	A.	P.
Compensation for lands taken up for the cart-stand	480	7	6
Advance to the sanitary inspector for the purchase of cholera medicines	15	0	0
Portion of compensation for land taken up for the Kumarapuram road	2	4	10
Cooly-hire paid for the removal of certain attached articles ..	0	1	0
Portion of advance given for the construction of temporary latrine at Kalpatty Car festival	1	0	0
Total ..	498	13	4

78. *Refunds of other than Current Collections.*—The expenditure under this head amounted to Rs. 39–15–6 against the revised estimate of Rs. 50.

79. Closing Balance.—The year under report closed with a balance of Rupees 3,816–8–11 against Rs. 770, the revised estimate and Rs. 5,602–0–3, the actuals of the previous year.

80. *Municipal Accounts.*—The accounts of the year 1895–96 were audited by M.R.Ry. K. Govindan Avargal, Assistant Inspector of Local Fund Accounts, and were found to have been in a satisfactory condition. In concluding his audit notes, he remarked:—"The general result of the audit is very satisfactory, and this is due to the continued closer supervision of the accounts, as a whole, by the Chairman."

81. General Administration.—In summarising the year's administration, I trust that the Government will be pleased to consider that the administration of this municipality continued to be satisfactory. Notwithstanding the fact that the revision of tax on buildings and parambas was completed only in October, and the collection of taxes commenced only from November 1896, the collection of taxes and other revenues has been satisfactory, the major portion of the arrears left uncollected at the close of the financial year having been since collected. In spite of the delay in the issue of bills owing to the revision of registers, the collections under tax on buildings and lands were Rs. 16,620–11–0 in the year under report against Rs. 14,836–4–10 in 1895–96. Education improved; the results of the various University examinations were very creditable; the sanitation of the town was efficient; the conservancy clauses of the Act were rigorously enforced; and the work done in the medical institutions was good.

Enclosure.

Concise Annual Report of the Municipal Hospital and Branch Dispensary, Palghat, for the year 1896–97.

Public Health.—The public health has not been good owing to the prevalence of cholera. The disease made its appearance in July, having been imported from the Kolar gold fields and is still prevalent, but in sporadic form. Six hundred and sixty cases were registered in the town and in the villages constituting the municipality with 440 fatalities.

Vital Statistics.

Months.	Population.	Cause of death.					Total deaths.	Total births.
		Cholera.	Small-pox.	Fever.	Dysentery and diarrhœa.	All other causes.		
April 1896 ..	39,481	..	..	15	9	50	74	150
May „ ..		..	..	22	12	62	96	152
June „ ..		..	..	22	16	53	91	151
July „ ..		13	..	19	26	93	151	155
August „ ..		26	1	25	52	80	184	162
September „ ..		41	1	23	13	77	155	111
October „ ..		7	..	28	7	49	91	150
November „ ..		50	..	22	11	44	127	121
December „ ..		70	..	16	5	56	147	137
January 1897 ..		42	1	15	8	40	106	119
February „ ..		89	..	29	10	39	167	90
March „ ..		102	..	24	11	40	177	109
Total ..	39,481	440	3	260	180	683	1,566	1,607

2. *Sanitation.*—The town is in a fairly good state of sanitation. Some of the Brahmin villages are in an insanitary condition owing to opposition to the introduction of the private scavenging system. The Chairman of the municipality has been addressed on the subject and endeavours are being made to enforce the adoption of the system.

The refuse and night-soil of the town are removed daily by hand-carts to the rubbish depôts and burnt in a cinerator.

There are thirteen latrines and one urinal, of which eight are Crawford's, one pucka-built and four tatty. They are freely used by the people. The system of private scavenging is extending in the town. The work is carried on by toties supervised by sanitary maistries and a sanitary inspector.

3. *Water-supply.*—There are nine public wells, the property of the municipality, protected by parapet walls and masonry flooring. The water is generally good and sufficient. Besides these there are a good many private wells which are used for drinking purposes. There are also several tanks scattered about the town which are used for bathing and irrigation purposes.

4. *Drainage.*—The drainage of the town is rather defective. There are only two masonry drains, one in Sultanpet and the other in the Big Bazaar. In other parts of the town storm-water is carried off by side channels. The sewage of houses is drained off through the backyards to gardens. There are no cess-pools.

5. *Vaccination.*—The work of vaccination is carried out by a first and a second class vaccinator. The former works at the hospital in a shed erected for the purpose under the supervision of the medical subordinate in charge, and the latter in the town. The system of compulsory vaccination is in force. The total number of cases vaccinated was 2,357, of which 2,337 were successful. As compared with last year, there is a decrease of 1,224 cases, which is accounted for by the dismissal of the second-class vaccinatrix from the beginning of the year; this individual being responsible for 1,200 cases in the year. Of the total number of cases performed, 1,119 were infantile, 1,190 primary operations, and 48 re-vaccinations.

6. *Hospital and Dispensaries.*—Two—the municipal main hospital in charge of a civil apothecary and a branch dispensary in charge of a second-class hospital assistant.

(*a*) *Nature and sufficiency of accommodation.*—The hospital consists of a main building and separate blocks. The main building comprises an office room, store-room, out-patients' waiting and compounding rooms, dressing-room, two male wards with bath and store rooms, and two female wards with bath and store rooms, male and female latrines and kitchen. The separate blocks consist of a pucka-built cholera ward, small-pox ward, male venereal ward and mortuary. There are also thatched sheds for caste Hindus, female venereal cases, and for low caste people.

The male wards can accommodate eight patients and the female eight, cholera ward four, small-pox ward four, male venereal ward four, and the thatched sheds each four.

The branch dispensary is a rented building and consists of only one room which is used for all purposes. The hospital assistant in charge reports that the accommodation is not at all sufficient and hopes that the council will soon see their way to providing a suitable building.

(*b*) *State of repair of Buildings.*—The hospital main buildings require repairs to roof and flooring. The latrines are in a very bad state of repair. A new cemented flooring is necessary.

The branch dispensary is said to be in a good state of repair.

(*c*) *State of repair of Furniture.*—Good.

(*d*) *Inspections.*—The hospital and the dispensary were inspected in the month of June.

(1) For want of funds nothing has been done to carry out the suggestion of the Surgeon-General with the Government of Madras regarding the demolition of the present caste shed and the construction of a pucka building.

(2) For the same reason the construction of a pucka-built lying-in ward has been postponed.

(*e*) The sum of Rs. 13-7-9 has been realized on sale of medicines at the main hospital.

(*f*) The total number of patients treated at the main hospital was 11,423 against 11,679, and at the branch dispensary 11,703 against 8,409.

(*g*) The number of deaths was 79; the large majority, viz., 43, being from cholera. There were no deaths from septic disease.

(*h*) *Operations and Results.*—At the main hospital 387 operations were performed, and at the branch dispensary 326; there was no casualty.

(*i*) The establishment is sufficient and efficient.

(*j*) *Midwives—Work actually done.*—The midwife attended 66 cases against 88 in the previous year. When unengaged in her legitimate work she attends the hospital and assists in the dressings of the female patients.

Palghat,
9th April 1897. (Signed) C. D'SYLVA,
Civil Apothecary.

No. 1675.

Forwarded.

Calicut,
21st May 1897. (Signed) T. J. HACKETT-WILKINS, Surgn.-Lieut.-Col.,
District Medical and Sanitary Officer.

Endt. No. 2826-R.

Forwarded.

16th July 1897. (Signed) R. F. AUSTIN,
Ag. Head Asst. Collector.

Endt. on C. No. 273 M.

Submitted.

2. The Divisional officer has said nothing about the state of the roads. But from what I saw of them, in December last, I can say that they were in fair order.

Chavakkat,
23rd July 1897. (Signed) G. W. DANCE,
Acting Collector.

Order—No. 2427 M., dated 4th November 1897.

The receipts and charges of the Palghat Municipality for 1896-97 are compared below with the budget and revised estimates for the year and the actuals of 1895-96 :—

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	17,353	1,080	5,610	5,602
Tax on Arts	3,178	3,850	3,900	3,287
,, Buildings and Lands	14,836	16,910	18,140	16,621
,, Vehicles and Animals	318	450	450	340
,, Carts	1,634	1,750	1,750	1,716
Tolls	10,802	10,700	10,840	10,865
Realizations under Special Acts	174	40	110	112
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	584	510	530	666
Conservancy Receipts	466	550	510	516
Fees and Revenue from Educational Institutions	15,247	17,380	15,700	15,664
,, ,, Medical Institutions	178	10	50	16
Income from Markets and Slaughter-houses	982	1,610	1,500	1,492
License Fees	529	550	550	707
Other Fees	645	770	630	478
Fines under Municipal and other Acts	364	500	350	385
Grants and Contributions from Government	4,790	4,980	4,410	4,328
,, ,, from Local Boards	2,616	3,060	2,870	2,840
,, ,, from other Bodies	..	500	..	..
Recoveries for Services to Private Individuals	839	1,120	1,020	840
Miscellaneous	91	90	90	117
Advances Recovered	20	..	10	1
Total	75,646	66,410	69,020	66,623
Charges.				
Grant 1—				
New Works—				
Communications	..	..	600	346
Buildings	10,901	7,800	7,510	5,260
Drainage	..	..	500	..
Water-supply	20	470	300	..
Repairs—				
Communications	6,869	8,260	7,160	6,041
Buildings	781	1,110	970	756
Drainage	77	..	..	..
Water-supply	22	100	100	33
Establishment	916	1,080	1,080	1,043
Tools and Plant and other Stores	47	100	100	69
Total	19,633	18,920	18,320	13,548
Grant 2—				
Municipal Schools—				
On the Salary System	20,974	20,740	20,350	20,152
,, Salary-result System	3,225	3,920	3,330	3,351
Result Grants	2,005	2,040	2,000	2,036
Inspection	331	330	330	325
Total	26,535	27,030	26,010	25,864

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Charges— cont.	RS.	RS.	RS.	RS.
GRANT 3—				
Hospitals and Dispensaries	5,192	6,130	5,590	
Contributions	602	630	630	5,579
Vaccination	622	670	540	474
Registration of Births and Deaths	236	280	300	497
Conservancy, Road-cleaning and Road-watering	7,619	8,250	8,130	282
Total ..	14,271	15,960	15,190	7,897
				14,729
GRANT 4—				
Lighting	1,195	1,550	1,400	
Travellers' Bungalows	174	240	240	1,289
Avenues	30	100	100	189
Public Garden, Survey of Land, Fire and other Charges ..	821	1,160	1,170	23
Total ..	2,220	3,050	2,910	970
				2,471
GRANT 5—				
Supervision and Management	3,560	4,080	3,930	
Repayment of Debt	1,000	1,000	1,000	3,816
Interest on Loan	900	840	840	1,000
Advances Recoverable	1,003	..	..	840
Refunds	142	30	50	499
Pensions and Gratuities	780	..	..	40
Balance	5,602	— 4,500	770	..
Total ..	75,646	66,410	69,020	3,816
				66,623

2. The municipal council held 26 meetings against 22 in the previous year. There was again a decline in the attendance of the members, which was indifferent in the case of the non-officials and very irregular in that of the officials. The Collector will call the attention of the officials to G.O., No. 859 M., dated 10th April 1897. Non-officials who are habitually irregular in their attendance should not be re-appointed. Thirteen seats were filled by election during the year, of which eight were contested, more than 50 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) The net current demand under the taxes on arts and lands remained almost stationary, while under the tax on buildings, the registers of which were revised during the year, the demand increased by Rs. 882.

(2) The current collections under the principal taxes again declined, while there was some improvement in the realizations of the arrears. The collections in both cases, and more especially of the current demand, were very unsatisfactory and not creditable to the administration. There was a large balance of Rs. 4,123 outstanding on the 31st March 1897. The Chairman's explanation that the short collections were due to the employment of the bill-collectors on duty connected with the revision of the house-tax registers cannot be accepted as adequate. Coercive processes were resorted to in 2,835 cases against 4,242 in the previous year and as many as 903 of these warrants remained unexecuted at the end of the year.

(3) As compared with the previous year, the income from the taxes on vehicles and carts and from school-fees, rents of markets and slaughter-houses, license fees and the sale of sweepings showed an advance. But there was a decrease of Rs. 167 in the income from cart-stand fees, owing chiefly to the default of the contractor.

(4) The number of houses served by the private scavenging agency was slightly higher, being 664 against 647 in 1895-96; but the service was worked at a loss of Rs. 729 against Rs. 718 in that year. The continuance of this unsatisfactory state of things is not creditable. The fees levied for the service are evidently too low and should be raised in the current year, it not being equitable that the revenue derived from the general tax-payer should be spent upon a purely private service. It is also observed that, notwithstanding the repeated instructions of Government, the fees were not collected in advance. This neglect should not again become the subject of complaint. The service is still in a very backward condition, only about one-eighth

of the number of houses assessed to the tax on buildings having yet been brought under municipal control. The Government trusts that strenuous efforts will be made to extend the system.

4. *Expenditure*—(1) *Public Works.*—The only new work of importance undertaken during the year was the construction of the Dance market, on which an expenditure of Rs. 11,456 was incurred up to 31st March 1897 against an estimate of Rs. 13,500, and the work is stated to have been almost completed. The total outlay on communications amounted to Rs. 6,387 or 58·8 per cent. of the net municipal income from tolls. On the repair of roads, only Rs. 6,041 were spent against the budget allotment of Rs. 8,260. It is not clear that the whole of the difference is attributable to economical savings on the estimates. This should have been fully stated and it should also have been explained why the whole of the surplus was not spent on the improvement of other roads not entered in the original budget forecast. The Head Assistant Collector has not reported on the condition of the town roads—an omission which should not recur—but the Collector states that they were in fair order.

(2) *Education.*—The net outlay on education amounted to Rs. 5,865 or 17·9 per cent. of the income from taxation. Of this sum the net expenditure on secondary education was Rs. 1,902, while the remainder was spent on primary education. As in the previous year, the municipal council maintained a second-grade college on the salary system and ten primary schools on the salary-result system, of which two were for Muhammadans and two for Chucklers and Cherumas. The attendance at these institutions improved, being 1,027 against 985 in the previous year. The Victoria College did well at the University examinations, 12 out of 24 students sent up for the First-in-Arts examination and 29 out of 43 presented for the Matriculation examination being successful. The results of the Lower Secondary examination were, however, poor, only 6 out of 32 students presented having passed in all the subjects. The primary schools fared well at the departmental examinations. The municipal council also aided four secondary and fourteen primary schools with result grants against three secondary and sixteen primary schools in the previous year. There was a large falling off in the strength of these institutions taken together, but the results of the grant examinations were satisfactory and the allotment for result grants was fully utilized. The total number of boys under instruction in the municipal and aided schools fell, being 2,081 or 72·5 per cent. of the male population of school-going age against 2,112 or 73·6 per cent. in the previous year. Nearly 50 per cent. of the teachers employed in the municipal and aided schools are untrained and unpassed. Boys who attend schools in which unqualified teachers are employed are placed at a great disadvantage which may affect them prejudicially throughout life. Active steps should therefore be taken to replace such masters by trained teachers.

(3) *Medical Relief.*—The number of patients treated in the main hospital fell, being 11,423 against 11,679 in 1895-96. The number attending the branch dispensary rose from 8,409 to 11,703. The hospital midwife attended only 66 cases of labour against 88 in the previous year. The cause of this decline has not been explained. The attention of the municipal council is drawn to the remarks of the civil apothecary in clause (*b*) of paragraph 6 of his report regarding the repairs required to the hospital buildings. These should be carried out without delay if this has not already been done.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year fell, being 2,357 against 3,581 in 1895-96, the decrease being ascribed to the services of the vaccinatrix having been dispensed with at the beginning of the year. This is, however, no excuse for the decline. It is the duty of the municipal executive to see that adequate establishments are maintained. The reported percentage of success was, however, very high, being 99·2 against 88·1 in the previous year, and it would have been satisfactory if the District Medical Officer had tested a certain proportion of cases and been able to report the result of his verification and his opinion as to the trustworthiness of the returns. Infantile vaccination also showed a slight decline, the total number of children under one year successfully vaccinated being 1,158 or 29·3 per mille of the population against 1,258 or 31·9 per mille in the previous year and against a registered birth-rate of 40·7 per mille.

The birth and death rates registered during the year were 40·7 and 39·7, respectively, per mille of the population against 39·1 and 28·5 per mille in 1895–96. The improvement in the registration of births is satisfactory, but as the recorded death-rate was affected by a large cholera mortality—440 deaths being due to this cause—it would be unsafe to accept the death returns as yet wholly accurate.

(5) *Sanitation.*—The outlay under this head amounted to Rs. 7,897 or 95·7 per cent. of the allotment and was 12·9 per cent. of the current receipts. It is reported by the civil apothecary that the sanitation of the town was in a fairly good state; but from the inspection notes of the Deputy Sanitary Commissioner, recorded in G.O., No. 903 M., dated 13th April 1897, it is evident that much yet remains to be done. The defects noticed by this officer and in paragraphs 2 and 4 of the medical report should receive very early attention. Apparently no provision has yet been made for the construction of incinerators for which there is urgent necessity.

5. *General Remarks.*—The year closed with a balance of Rs. 3,816 or 6·3 per cent. of the current receipts. The attendance of members, the collection of the principal taxes, and the extension of the private scavenging system and of vaccination are all subjects in respect of which the administration of the year showed considerable laxity and which, for the future, should receive closer attention; but, on the whole, the management of municipal affairs during the year may be regarded as having been fairly carried out.

The delay of more than one month in the submission of this report should have been explained.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Palghat.
" Collector of Malabar.
" President, District Board, Malabar.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
Editors' Table.

Ed. W. D'Mos.

Government {1897} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

G.O., No. 2427 M., 4th November 1897.

NOVEMBER.

Administration Report.

Reviewing the — of Palghat Municipal Council for 1896–97.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. I. CHINNASWAMI PILLAI Avargal, Rao Bahadur, Chairman, Municipal Council, Palghat, to the Secretary to Government, Local and Municipal Department (through the Collector and the Head Assistant Collector of Malabar), dated 13th July 1897, No. 2289.

I have the honour to submit herewith the annual report and accounts of the Palghat Municipality for the financial year 1896–97, together with the prescribed statements, educational statements and a concise report on the working of the main hospital and the branch dispensary, Palghat. The report was passed by the municipal council at their meeting held on the 12th instant.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

2. At the commencement of the year the council consisted of twenty members, the full strength sanctioned by Government; of these, one nominated councillor, M.R.Ry. Venkatapathi Nayudu Garu, resigned on the 6th April 1896, and his place was filled up by the nomination of Mr. F. B. M. Cardozo on the 19th May 1896. The term of Mr. C. M. Barrow having expired on the 5th February 1897, he was re-nominated on the 23rd February 1897. Thirteen vacancies of elected councillors occurred in all the five wards, and these were filled up by contested and uncontested elections, particulars of which are given in statement X-A. Out of a total number of 1,265 registered voters, 641 or 50·7 per cent. attended the poll. The appointment of two councillors, who were elected on the 25th February 1897, having been gazetted only on the 6th April 1897, the total number of members on the council on 31st March 1897 was eighteen.

3. The division of wards made under G.O., No. 375, dated 22nd April 1886 remained unaltered. The registers of voters were revised during the year, and the number of registered voters rose from 983 to 1,221, the proportion of the registered voters to the population being 3·1 per cent. against 2·5 in the previous year.

4. During the year under report, the council held 30 meetings against 26 of the last year; and of these four were adjourned for want of a quorum. The average attendance was 8 (·8 officials and 7·2 non-officials).

5. The office of Chairman was held by me throughout the year.

II.—RECEIPTS.

6. The income of the municipality during the year, including the amount of Rs. 5,602–0–3 brought forward from the previous year, amounted to Rs. 66,623–4–2 against the revised estimate of Rs. 69,020 and the actuals of Rs. 75,645–11–6 of 1895–96.

Taxes on buildings, lands, arts, &c., and receipts from tolls form the chief sources of revenue.

Rem
Rule as on page 2, in this & the following pages

A.—Receipts from Taxation.

7. *Tax on Buildings and Lands.*—During the year under report the tax was, as in the previous year, levied at 7½ per cent. on the annual rental. As promised in paragraph 7 of the last administration report, the revision of house and paramba tax registers was undertaken in June and completed in October 1896. In compliance with the order of Government contained in paragraph 3 (1) of G.O., No. 1738 M., dated 12th October 1896, the result of the revision of the registers of these taxes was reported to Government in my letter, No. 926, dated 5th March 1897. The net receipts under land-tax remained the same, as the council were of opinion that it could be taken in hand only when the revenue settlement of Palghat was completed. The net current demand under house and land taxes was Rs. 13,624–15–11 and Rs. 3,984–7–7 against Rs. 12,742–14–0 and Rs. 3,997–15–3 in 1895–96, respectively. The small decrease noticeable under land-tax is due to the remission of taxes on certain parambas taken up for the construction of buildings, which have been brought under assessment.

8. The gross current demand under "Tax on buildings and lands" was Rupees 17,609–15–0, of which a sum of As. 7–6 was remitted by the council on appeal. The settled demand under this head was Rs. 17,609–7–6 which, with the amount of Rs. 2,584–13–9, the arrears of the previous year, made a total of Rs. 20,194–5–3 to be collected during the year under report.

9. Of the final current demand, Rs. 14,739–13–9 were collected against Rupees 14,303–2–0 of the previous year, and the sums remitted on account of demolished houses, &c., and written off amounted to Rs. 25–12–5 and Rs. 119–6–0, respectively. The balance that remained at the close of the year amounted to Rs. 2,724–7–4.—Rs. 2,032–7–9 under "Tax on buildings" and Rs. 691–15–7 under "Tax on lands." Out of the arrear demand of Rs. 2,584–13–9, Rs. 1,880–13–3 were collected, Rupees 166–14–11 written off as irrecoverable and Rs. 537–1–7 remained to be collected on the 31st March 1897.

10. The percentage of current collections to the demand was 84 for house-tax and 82·4 for land-tax against 86·1 and 83, respectively, and that of arrear collections 73·3 for house-tax and 71·6 for land-tax against 62 and 48·5 in the previous year; and the percentage would have been more had it not been for the revision of the registers of the tax on buildings and parambas, in which the bill collectors were engaged for the major portion of the year. Strict measures had been taken for the adjustment of the balance. Out of the balance of Rs. 3,261–8–11 under "Tax on buildings and lands" that remained to be collected on the 31st March 1897, Rs. 1,718–3–3 have since been collected and Rs. 106–5–0 written off, a balance of Rs. 1,437–0–8 remaining to be collected at this day, the percentage of collections having thereby risen to 90 and 93·5 for 1896–97 under land-tax and house-tax, respectively.

11. The number of houses brought under assessment was 5,367 and the average incidence per house assessed Rs. 2–8–7 against Rs. 2–6–2 of the previous year. The total extent of land assessed continued to be about 3,162 acres, the incidence per acre of land being Rs. 1–4–2, two pies less than that of the last year, for the reason stated in paragraph 7 *supra*.

12. *Tax on Arts.*—This tax was levied on persons falling under classes 1 to 7, those coming under the 8th being exempted from taxation. The original current demand was Rs. 3,910 against Rs. 3,874 in the previous year, and that finally settled Rs. 3,709–8–0, Rs. 200–8–0 having been remitted by the council on appeal. Of the final current demand, Rs. 2,887 were collected, Rs. 139–8–0 written off, Rs. 683 remaining to be collected at the close of the year. Of the arrear demand, Rs. 400–8–0 were collected, Rs. 6 remitted, and Rs. 143 written off, Rs. 178–8–0 being left as balance to be collected during the current year. The total balance under this head on 31st March 1897 was Rs. 861–8–0 and of this balance Rs. 369 have since been collected and Rs. 73–8–0 written off. The percentages of current and arrear collections to their respective demands were 77·8 and 55 against 80·5 and 43·3 in 1895–96. With the collections made since the close of the year the percentage of current collections has risen to 87·3.

The total number of persons assessed to the tax on arts and the average incidence were the same as in the previous year, viz., 479 and Rs. 7–11–11, respectively.

13. *Tax on Vehicles with Springs and Carts.*—The maximum rates prescribed in the schedule were levied under this head. The net demand under this head was Rupees 2,370–8–0 and the collections amounted to Rs. 2,056–9–0 against Rs. 1,952 of the preceding year, the revised estimate being Rs. 2,200. The amount of Rs. 1–15–0 shown as balance in statement IV-B against "Tax on carts" was due on a cart which was sold for non-registration; and this amount has since been written off. The total balance of tax on vehicles with springs outstanding on 31st March 1897 was Rs. 207, of which Rs. 51 have since been adjusted.

14. As in the previous years the municipal overseer, the sub-overseer and the sanitary inspector were directed to seize the carts evading registration and the number of carts seized was 120 against 64 in the previous year.

15. *Coercive process.*—One thousand five hundred and seventy-one warrants were issued for the recovery of Rs. 5,432–5–10 under various taxes which, with the warrants that remained unexecuted at the close of the previous year, amounted to 2,835 against 4,242 of the previous year. In majority of cases the tax was paid before distraint. Properties were distrained as per twenty-two warrants, but they were sold only in two cases. The distraint fee collections amounted to Rs. 11–11–6 against Rs. 7–15–0, the actuals of 1895–96. The number of prosecutions instituted for the recovery of taxes was 48 against 34 in the preceding year. Further particulars relating to the prosecutions are shown in appendix B to statements IV-A and IV-B.

16. *Tolls.*—As in the previous years the number of toll-gates in this municipality was thirteen. Toll gates were leased as usual to contractors and tolls were levied at three-fourths of the maximum rates. The lease amount from tolls was Rs. 16,125 against Rs. 15,880 in the preceding year. The gross toll receipts, including the amount of Rs. 257–13–6 collected as penal interest on overdue instalments, were Rs. 16,297–3–4 against Rs. 16,202–5–9 of the preceding year. Deducting the toll contribution due to the Malabar District Board, the net municipal receipts amounted to Rs. 10,864–12–11, as shown under this head. Out of the balance of Rs. 85–10–2 outstanding on 31st March 1897, the sum of Rs. 45–12–0 has since been collected.

17. *Incidence of Taxation.*—The total receipts under taxes including net toll receipts amounted to Rs. 32,829–8–11 against Rs. 35,080, the revised estimate and Rs. 30,767–6–0, the actuals of 1895–96, and the average incidence of taxation per head of population, which is 39,481 according to the census of 1891, was As. 13–4 including tolls, and As. 8–11 excluding tolls against As. 12–6 and As. 8–1 in the preceding year.

B.—Miscellaneous Receipts.

18. *Realizations under Special Acts.*—A sum of Rs. 111–9–0 was realized under this head against Rs. 110, the revised estimate and Rs. 173–10–0, the actuals of the previous year.

19. *Rent of Lands and Buildings.*—Sale-proceeds of lands, &c. The income derived from this source was Rs. 636–2–4 against Rs. 530, the revised estimate and Rs. 584–4–7, the actuals of the previous year. The increase over the revised estimate is chiefly due to the sale of avenue produce, &c., at a higher price than usual. The avenue receipts amounted to Rs. 267–12–3 against Rs. 130, the revised estimate and Rs. 262–0–9, the actuals of the previous year. The receipts on account of "Fees from travellers' bungalow" and "Produce of lands, gardens, &c.," were Rs. 292 and Rs. 23–6–1, respectively. The travellers' bungalow continued to be under the management of Mr. C. M. Barrow, and the number of travellers who halted in the bungalow during the year under report was 159 against 164 in the previous year. The vegetable garden that is opened in the new municipal office premises has vastly improved, the amount of Rs. 23–6–1 shown against "produce of lands, gardens, &c.," being realized solely from the sale of vegetable, &c., produced in the garden. An amount of Rs. 34–14–3 also was realized by the sale of old and useless furniture of the Municipal office, travellers' bungalow, &c.

20. *Conservancy Receipts.*—The receipts under this head amounted to Rupees 546–8–0 against Rs. 510, the revised estimate and Rs. 465–12–0, the actuals of the past year. The income consisted of the sale-proceeds of street sweepings, night-soil and slush taken out of the Patrichettipaliem tank. The street refuse is, as usual, collected in rubbish depôts and burnt to ashes in the month of March to be sold to ryots as manure. The quantity of rubbish removed to the depôts during the year under report was 14,655 cart-loads against 13,879 in the previous year and that of night-soil 3,591 against 3,470.

21. At the suggestion of the Collector who visited the town in August last, the council have introduced the system of burning the night-soil in a brick cinerator built in 1883 or 1884 and the experiment has been fairly successful. The council have also resolved to construct two more brick cinerators, of which one is almost completed.

22. *Fees and Revenue from Educational Institutions.*—The realization under this head amounted to Rs. 15,663–8–3 (Victoria College, Rs. 15,049–0–6, and salary result schools, Rs. 614–7–9) against Rs. 15,680 (Victoria College, Rs. 15,000, and salary result schools, Rs. 680), the revised estimate, and Rs. 15,247–7–2 (Victoria College, Rs. 14,571–9–3, and salary result schools, Rs. 675–13–11), the actuals of the previous year. The decrease under the revised estimate is very slight and calls for no remarks. The increase over the actuals of the previous year is due partly to the raising of the school-fees since January 1896 and partly to the increased attendance in the Victoria College. The number of boys on the rolls on 31st March 1897 was 414 against 381 on the same date last year.

23. *Fees from Medical Institutions.*—An amount of Rs. 46–4–9 was realized under this head against Rs. 50, the revised estimate and Rs. 177–10–9, the actuals of the previous year. The realization consisted of the sale-proceeds of medicines sold to parties from the main hospital and an amount of Rs. 30–8–0 on account of the sale of grass in the hospital compound.

24. *Income from Markets and Slaughter-house.*—The market was leased out on contract for Rs. 805, of which a sum of Rs. 763–8–0 was collected excluding the penal interest of Rs. 21–11–4 levied on overdue instalments. The balance of Rupees 41–8–0 which was due from the contractor on 31st March 1897 has since been collected. The actual income from the slaughter-house during the year was Rupees 627–2–8 (excluding the penal interest of Rs. 16–2–3) against Rs. 630, the leased amount. The balance of Rs. 2–13–4 which remained to be collected under this head at the close of the year has since been collected.

25. Of the arrears the sum of Rs. 63–8–0 was collected from the market contractor, and the balance had to be written off by the council as he was declared an insolvent and as the Magistrate reported that he found it impossible to recover the amount notwithstanding the fact that he had exhausted all means of recovering the same.

26. *License Fees.*—A sum of Rs. 706–10–0 was levied against Rs. 550, the revised estimate and Rs. 528–15–0, the actuals of the previous year. The income from this source consisted of fees levied for licenses granted for exercising noxious trades and for the erection of pandals. The increase over the revised estimate and the actuals of the previous year is due to the recovery of arrears of fees by prosecutions and to the increase in the number of licenses issued for the storage of kerosine-oil. The number of persons prosecuted for failure to take out licenses was 122 against 97 in the previous year.

27. *Cart-stand Fees.*—The income under this head amounted to Rs. 464–8–9 including the penal interest of Rs. 14–8–9 levied from the contractor against Rs. 610, the revised estimate and Rs. 631–6–1, the actuals of the previous year. The decrease in the actuals of the year under report is due to the contractor having left a balance of Rs. 150, of which Rs. 104–6–0 have since been collected.

28. *Fines under Municipal and other Acts.*—The receipts under this fluctuating item amounted to Rs. 384–9–0 against Rs. 350, the revised estimate and Rs. 364–7–0, the actuals of the previous year. The number of prosecutions instituted by the municipality alone was 399 during the year under report against 395 in the previous year.

29. *Grants and Contributions—(a) From Government*—(1) *Education.*—These amounted to Rs. 4,328–8–2 and were made up of (1) Rs. 4,148–13–5, salary grants on behalf of the masters of the Victoria College, (2) Rs. 152, salary grants on behalf of the gymnastic instructor and drawing master of salary-result schools, and (3) Rs. 27–10–9, result grants earned by certain salary-result schools. The decrease under the revised estimate is due to the fact that the Vice-Principal of the Victoria College was granted leave on half pay for two months from 1st February 1897 and consequently the salary grant which was drawn on his behalf for February 1897, was only Rs. 50 against Rs. 100, the usual grant. The sum of Rs. 30 anticipated in the revised estimate on account of the construction of the Parakunnam school was not drawn from the Provincial funds, as the contractor who undertook the construction of the above school was not paid for the work during the year.

30. *Contributions from Local Boards.*—The realizations under this head which consisted of the maintenance grant of certain local fund roads situated within the municipal limits, and of the contribution from the Palghat Taluk Board towards the maintenance of the main hospital amounted to Rs. 2,840–6–7 against Rs. 2,870, the revised estimate, and Rs. 2,616–4–3, the actuals of the previous year.

31. *Recoveries on account of Services rendered to Private Individuals—Private Scavenging.*—The demand under this head, including the arrears outstanding at the close of the previous year, was Rs. 1,443–1–0, of which Rs. 827–7–0 were collected and Rs. 280–1–0 written off, leaving a balance of Rs. 335–9–0 at the close of the year. Much difficulty is being experienced in the collection of the private scavenging fees, notwithstanding the fact that the orders of Government contained in G.O., Mis. No. 1632 M., dated 5th November 1894, are being strictly adhered to. The number of prosecutions under section 221 was 67 against 87 in the previous year. Every endeavour is being made to extend the private scavenging system as widely as practicable. The rate of fees levied was 6 annas per quarter for the first three quarters of the year, and had been raised to 9 annas from the beginning of the fourth quarter in compliance with the orders of Government contained in G.Os., Mis. No. 1112 M. and Mis. No. 1929 M., dated 4th July 1896, and 12th November 1896, respectively. It is hoped that the number of houses in the private scavenging list will increase and the fees can be collected in advance by strict adherence to section 221 newly substituted by the District Municipalities Amendment Act III of 1897.

32. *Other purposes.*—The amount of Rs. 12–2–0 shown under this head was levied from parties who required their children to be vaccinated at their houses at the rate of 2 annas per child.

33. *Other items.*—A sum of Rs. 116–15–5 was realized against Rs. 90, the revised estimate and Rs. 79, the actuals of the previous year. The realizations consisted of fees for numbering carts (Rs. 54–9–0), batta from Courts for the production of records, &c. (Rs. 27–4–0) and unclaimed deposits transferred to municipal revenue (Rs. 35–2–5).

III.—Expenditure.

34. The expenditure under the various grants amounted to Rs. 62,806–11–3 against Rs. 68,250, the revised estimate and Rs. 70,043–11–3, the actuals of the previous year. The percentage of expenditure under each head stood as shown below :—

	1895–96.	1896–97.
Grant 1, Public works	25·9	20 3
„ 2, Education	35·	38·8
„ 3, Medical services and sanitation	18·9	22·1
„ 4, Lighting and miscellaneous purposes	3·	3·7
„ 5, Supervision and management	4·7	5·8
Loans and interest	2·5	2·7
Advances and refunds	2·6	·8
Closing balance	7·4	5·8
Total ..	100·	100·

35. Grant 1, Public Works.—The total outlay on public works amounted to Rs. 13,547–10–9 against Rs. 18,320, the revised estimate and Rs. 19,633–3–6, the actuals of the previous year.

36. *New Works—Communications.*—A sum of Rs. 345–13–8 (which includes Rs. 194–0–4, the compensation paid for the land) was spent under this head for the construction of the Komarapuram road against Rs. 600, the revised estimate. The decrease in the actuals is due to the non-completion of the road during the year.

37. *Buildings.*—The outlay under this head amounted to Rs. 5,260–5–5 against Rs. 7,510, the revised estimate and Rs. 10,901–7–8, the actuals of the previous year. The decrease under the revised estimate was due (1) to the non-utilization of the sum allotted for the additional works, &c., to the Dance market, which is almost completed, (2) to the non-adjustment of the sum paid under the head of "Advances recoverable" for the land taken up for the cart-stand under the Land Acquisition Act, and (3) to the non-payment of the sum due to the contractor of the Parakunnam school building owing to certain defects found in the construction of the building which were rectified since the close of the year 1896–97. The Dance market is almost completed, and would have been ere this opened, but for the fact that some additional works have to be done. During the rainy season some springs ooze about on the northern part of the Dance market owing to the existence of a tank at a higher level, and it is proposed to lead the water off to one side by constructing pucka drains. When the Dance market work is completed and opened, I have not the slightest doubt that it will be to use the expression of the Deputy Sanitary Commissioner "a great boon to the inhabitants."

38. *Drainage and Water-supply.*—An amount of Rs. 800 was provided in the revised estimates Rs. 500 for remodelling the drain in front of the Mappilla mosque at Big bazaar, and Rs. 300 for the construction of two wells; but the expenditure was not incurred for the construction of the drain could not be taken in hand, as the estimate submitted to the Sanitary Board was returned only on the 23rd March 1897.

39. *Repairs—Communications.*—The expenditure under this head amounted to Rs. 6,041–4–4 against Rs. 7,160, the revised estimate and Rs. 6,868–14–0, the actuals of the previous year. The decrease in the actuals is chiefly attributable to the road work being done departmentally and as economically as possible. Thirteen new culverts were constructed and repairs were done to all the culverts wherever necessary. The condition of roads continued to be good.

40. The total length of roads including streets and gramoms maintained by the municipal council is 59½ miles, of which 22 miles formed the metalled roads and 37½ miles the gravelled and unmetalled against 20 and 39½ miles, respectively, in the previous year. The number of miles thoroughly repaired by metal and gravel was 37½ against 35½ in the previous year.

41. *Buildings.*—The sum of Rs. 756–0–1 was spent during the year against Rs. 970, the revised estimate and Rs. 781–1–9, the actuals of the previous year. The details of expenditure are shown in statement II-B, the decrease under the revised estimate being due to the savings effected in the repair of buildings.

42. *Water-supply.*—The expenditure for the repair of municipal wells was Rs. 33–2–2 against Rs. 100, the revised estimate and Rs. 22–5–0, the actuals of the previous year.

43. *Public Works—Establishment.*—As sanctioned by Government in G.O., No. 413 M., dated 13th March 1896, the establishment consisted of an overseer on Rs. 45 with a horse allowance of Rs. 15, a sub-overseer on Rs. 25 and a peon on Rs. 5. The cost of maintaining the establishment amounted to Rs. 1,042–11–1 against Rs. 1,080, the revised estimate and Rs. 915–8–1, the actuals of the previous year. The decrease below the revised estimate is due to the fact that the overseer and the sub-overseer were paid at the increased rate of salary only for 11 months from April 1896, although provision was made for 12 months and that a portion of municipal overseer's pay for February 1897 was withheld, as per order of a civil court and was paid only during the current year. The establishment charges came to 7·7 per cent. on the expenditure on public works as against 4·7 per cent. in the preceding year.

44. *Tools and Plant and Other Stores.*—The charges under this head amounted to Rs. 68–6–0 against Rs. 100, the revised estimate and Rs. 46–13–0, the actuals of the previous year.

45. GRANT 2, EDUCATION.—The subjoined abstract shows in detail the total outlay under this grant :—

	1896-97. RS. A. P.	1895-96. RS. A. P.
Municipal schools—		
Salary system—		
Colleges and secondary schools ..	20,152 6 11	20,974 2 2
Salary-result system—		
Primary schools and departments ..	3,351 5 1	3,224 14 10
Grant-in-aid schools—		
Result grants	2,036 5 0	2,005 0 0
Inspection	324 8 0	330 8 8
Total ..	25,864 9 0	26,534 9 8

46. During the year under report there were under the management of the council one college on the salary system and ten primary schools on the salary-result system—six for Hindus, two for Muhammadans, one for Chucklers and one for Cherumers. On the 31st March 1897 the total strength in the Victoria College and the ten primary schools was 414 boys in the former and 561 boys and 52 girls in the latter against 381 boys and 544 boys and 60 girls, respectively, on the 31st March 1896. The results of the various examinations are given in the foot-note to statement V-A. The results of the University examinations may be considered to be very satisfactory ; in the First-in-Arts examination out of 24 sent up, 12 or 50 per cent. came out successful, with three in the first class, and in the Matriculation out of 43 sent up, 29 or 67 per cent. passed, with two in the first class. In the primary schools 361 pupils appeared for the various examinations, of whom 275 or 76·2 per cent. were successful against 232 or 74·8 per cent. in the previous year. The number of schools which received aid from Municipal funds was 18 (4 secondary and 14 primary) against 19 (3 secondary and 16 primary) in the previous year, and the number of pupils in these schools at the close of the year was 1,106 boys and 142 girls against 1,187 and 137, respectively, the decrease in the statistics below the past years' figures being due to the fact that the number of unaided and indigenous schools increased by five having a strength of 846 boys and 200 girls. The total number of boys and girls in all the schools, including "the unaided and the indigenous" who received education during the year under report was 2,927 and 394 against 2,853 and 316, respectively, of the previous year. The number of teachers employed in the salary-result schools was 29 against 24 in the previous year, of whom 14 possessed trained teachers' certificates, two untrained teachers' certificates, six general education certificates, and 7 were unpassed men. The number of teachers employed in the aided schools was 60 against 56 in the previous year, of whom 20 were trained, 7 held untrained teachers' certificates, 20 general education certificates and 13 were unpassed men.

47. The average daily attendance in the college and in the salary-result schools was 343 and 447 against 366·9 and 394, respectively, in the previous year.

48. *Municipal Schools on Salary System.*—The cost of maintaining the establishment, including the contingencies of the Victoria College was Rs. 20,152–6–11 against Rs. 20,350, the revised estimate and Rs. 20,974–2–2, the actuals of the previous year. The decrease under the revised estimate was due to the granting of leave to Mr. C. H. Payne, Vice-Principal of the College, for two months from 1st February 1897 and to the savings effected when certain masters availed themselves of leave on forfeiture of pay. The total cost of maintaining the college including the expenditure on college buildings (Rs. 301–3–11) amounted to Rs. 20,453–10–10 and the total receipts on account of the college consisting of school-fee collections (Rs. 15,049–0–6), grants from Provincial funds (Rs. 4,148–13–5), sale-proceeds of useless furniture (Rs. 6–10–6) amounted to Rs. 19,204–8–5, the net cost to the municipality being Rs. 1,249–2–5. The average net cost per pupil in the college calculated on the

net expenditure, excluding the cost of repairs done to buildings, was Rs. 2–12–2 against Rs. 5–12–1 in the previous year. The working of the college continued to be efficient under the management of Mr. C. M. Barrow.

49. *Municipal Schools on Salary-result System.*—The establishment charges on account of the 10 primary schools maintained by the municipality amounted to Rs. 2,481–8–5 against Rs. 2,480, the revised estimate and Rs. 2,398–13–1, the actuals of the previous year. The increase above the revised estimate is slight and calls for no remarks. Result stipends were paid at 50 per cent. of the maximum rates and amounted to Rs. 586–2–9 against Rs. 550, the revised estimate. The increase over the revised estimate is due to the payment of stipends to teachers of the Méttupálaiyam Muhammadan school. This expenditure was met out of the savings of about Rs. 200 in the allotment under "Municipal schools—(i) on salary system." An amount of Rs. 283–9–11 was also spent under "Contingencies" against Rs. 300 in the revised estimate.

50. *Grant-in-aid Schools.*—The number of grant-in-aid schools on the 31st March 1897 was 18 (4 secondary and 14 primary). The secondary schools received an aid of Rs. 955 and the primary schools Rs. 1,081–5–0. Thus making the total of result grants paid to Rs. 2,036–5–0 against Rs. 2,000, the provision allotted for the purpose. The increased expenditure was sanctioned as per recommendation of the Assistant Inspector of Schools, West Coast Division. Nine hundred and sixty-one pupils were examined for grants in these schools, of whom 737 or 76·9 per cent. were found qualified for grants against 711 or 74·2 per cent., respectively, in the previous year.

51. *Inspection.*—The charges under this head amounted to Rs. 324–8–0 including Rs. 24–8–0, the contingencies of the inspecting schoolmaster against Rs. 330–8–8, the actuals of the previous year.

52. The total net expenditure on education excluding the expenditure on public works was Rs. 5,865–14–1 against Rs. 6,800–4–3 in the previous year, and the percentage to total income from taxation was 17·9 against 22·1. The percentage of children of school-going age, taken at 15 per cent. of the population, was 56·1 against 53·5 in the previous year.

53. GRANT 3, SANITATION AND MEDICAL SERVICES—HOSPITALS AND DISPENSARIES. —The council maintained a hospital and a branch dispensary. The total outlay under this head amounted to Rs. 5,579–2–9 against Rs. 5,191–11–4, the actuals of the previous year and Rs. 5,590, the revised estimate. The expenditure under "Sundries and Contingencies" exceeded the revised estimate by Rs. 108–5–7. This excess expenditure was met from the savings under "Establishment," "Medicines and Supplies" and "Diet of Patients," and was due chiefly to the larger purchase of country medicines, &c. The house-rent on account of the branch dispensary building for four months of the year 1895–96 had also to be paid during the year under report. The number of out-patients treated in the main hospital showed a decrease below that in the previous year, and was 11,038 against 11,302, whereas the attendance in the branch dispensary showed a marked increase, the number of out-patients treated being 11,703 against 8,409 in the previous year. Three hundred and eighty-five in-patients were treated in the main hospital against 377 in 1895–96. The average daily attendance of both in and out-patients in the hospital was 13·77 and 60·31 against 13·93 and 72·87, respectively, in the preceding year, and that in the branch dispensary was 51·38 against 45·6 in the previous year.

54. In accordance with the suggestions of the Acting Collector of Malabar in paragraph 3 of his endorsement on the budget report of this municipality for 1897–98 read in G.O., No. 716 M., dated 27th March 1897, the council have resolved to construct a lying-in ward in the main hospital, a long felt desideratum, and to have a more decent building rented for the branch dispensary out of the sum of Rs. 2,600 saved out of the road allotment.

55. *Establishment.*—The decrease below the revised estimate is slight and calls for no remarks.

56. *Medicines and Supplies.*—The expenditure under "Medicines and Supplies" was Rs. 836–5–5 against Rs. 784–14–0 in the previous year, the increase in the actuals of the year under report being due to the increased demand for medicines in the branch dispensary.

57. *Diet of Patients.*—The expenditure under this head amounted to Rupees 655–15–4 against Rs. 700, the revised estimate and Rs. 667–3–2, the actuals of the previous year. The decrease in expenditure is due to the reduction at which the contract was given, although the number of in-patients treated during the year was 385 against 377 in the previous year.

58. *Sundries and Contingencies.*—A sum of Rs. 798–5–7 was spent against Rs. 690, the revised estimate and Rs. 646–8–2, the actuals of the previous year. The cause of increase over the revised estimate has been explained in paragraph 53 *supra*. The midwife was paid partly by salary and partly by results, at the rate of Re. 1 per labour case attended. The number of cases attended by the midwife was 66 against 88 in the previous year.

59. Including the amount of Rs. 117–8–0 spent for the repair of hospital buildings and out-houses, the cost of maintaining the municipal hospital and the branch dispensary amounted to Rs. 5,696–10–9. Deducting the contribution paid from the local funds on account of the maintenance of the main hospital (Rs. 2,290–6–7) and other receipts from the hospital, viz., sale of grass in the hospital compound (Rupees 30–8–0), sale of deal-wood boxes, &c., in the hospital (Rs. 6–14–9), sale of medicines to patients not attending the hospital (Rs. 15–12–9), the net cost to the municipality amounted to Rs. 3,353–0–8 against Rs. 3,066–12–4 in the previous year.

60. *Contribution to Provincial Funds.*—These amounted to Rs. 474 against Rs. 630, the revised estimate and Rs. 602, the actuals of the previous year.

61. *Vaccination.*—The establishment consisted of two vaccinators—one first class and one second class, the female vaccinator having left the service from the 1st April 1896. The establishment charges amounted to Rs. 286–9–0 against Rs. 290, the revised estimate and Rs. 389–14–2, the actuals of the previous year, and the contingent charges to Rs. 210–2–3 against Rs. 231–10–9, the actuals of the previous year. Statement XIII shows the detail of work done by each of the vaccinators. As in the previous year, the first-class vaccinator was in charge of infantile vaccination. The total number of operations performed by the municipal vaccinators was 2,357 (including 1,167 cases of infantile vaccination) against 3,581 (including 1,393 cases of infantile vaccination) in the preceding year. The number of successful operations 2,337 against 3,155 in the previous year. The decrease in the operations is chiefly was due to the reduction in the establishment owing to the fact that all the unprotected cases between 1 and 10 years had been vaccinated in the previous years. The percentage of successful cases of primary vaccination was 99·2 against 88·3 and that of re-vaccination 95·8 against 76·7 in the previous year. Infantile vaccination received my most careful attention, and the instructions of the Sanitary Commissioner with regard to the vaccination of infants, approved in G.O., No. 1502 M., dated 19th October 1894, were strictly adhered to. The percentage of successful cases under infantile vaccination was 99 against 90·3 in the previous year. The municipal prosecutor reported to the Magistrate 215 cases wherein the parents or guardians failed to have their children vaccinated. Of these, children were vaccinated in 169 cases and 46 cases were pending before the court at the close of the year.

62. The total charges under vaccination amounted to Rs. 496–11–3 and the average cost of each successful case was As. 3–5 against As. 3–2 in the previous year.

63. *Registration of Vital Statistics.*—The number of births and deaths registered was 1,607 and 1,566, respectively, against 1,543 and 1,125 in the year 1895–96. The number of persons prosecuted for failure to register births and deaths was 58 against 66 in the previous year. There were 440 deaths from cholera, 3 from small-pox, 260 from fever and 180 from dysentery and diarrhœa and 683 from all other causes. Cholera broke out in the month of July 1896 and continued in a sporadic form throughout the year. The number of attacks was 660, resulting in 440 fatalities. All remedial measures, as suggested in G.Os., Nos. 1028 M. and 1536 M., dated 26th June 1895 and 9th September 1896, respectively, were adopted to check the spread of the disease. Two temporary maistries and four scavengers, each on Rs. 8 and Rs. 6, respectively, were entertained during the period when the disease prevailed in the town. The hospital assistants of the main hospital and the branch dispensary were

directed to hold themselves in readiness to give immediate medical relief whenever their services were required. The civil apothecary had a general supervision over those employed on cholera duty. Great care was bestowed in the removal of cholera vomit and excreta with a view to have them burnt immediately. All the public wells and several private wells near the affected localities were disinfected with permanganate of potash.

64. The charges on account of the registration establishment amounted to Rs. 180, as in the previous year, and the contingencies to Rs. 101–8–10 against Rs. 56–4–9. The increase in the expenditure was due to the printing of new forms of death and birth registers as suggested by the Sanitary Commissioner.

65. *Conservancy, Road-cleaning, &c.*—In addition to the staff of the previous year the appointment of an additional scavenger to clean the Kalpatty river-bed was sanctioned in G.O., Mis. No. 1968 M., dated 16th November 1896. For the purposes of sanitation the town remained divided into seven sections as in the previous year. The total expenditure under establishment amounted to Rs. 5,785–13–10 against Rs. 5,900, the revised estimate and Rs. 5,668–4–2, the actuals of the previous year. The increase in the actuals of the year under report over the previous year's figures was partly due to the savings effected in the pay of establishment, being less than that in the previous year and partly due to the additional expenditure incurred by the entertainment of a scavenger to attend to the Kalpatty river-bed from 28th December 1896 and to the payment of horse allowance to the sanitary inspector for a portion of the year. A sum of Rs. 43–8–2 was spent for the repair of some rubbish and night-soil carts (Rs. 39–9–0) and for the repair of the cinerator that is near the Kundugad rubbish depôt (Rs. 3–15–2), against Rs. 308–0–6, the actuals of the previous year. The rubbish and the night-soil carts were thoroughly repaired during the previous year and continued to be in good order during the year under report.

66. The annual repairs to the latrines were done at a cost of Rs. 112–1–1 against Rs. 100–5–9 in the previous year. A provision of Rs. 800 has been made in the current year's budget estimate for the thorough repair of latrines as required by G.O., No. 413 M., dated 30th March 1894. During the year under report the usual arrangements with regard to sanitation were made at the car festivals at Kalpatty and Big Bazaar and at the festival at Madappalli temple.

67. *Private Scavenging.*—The number of houses under the private scavenging system was 664 against 647 in the previous year. The cost of maintaining the establishment as detailed in Statement II-B amounted to Rs. 1,530–9–2 against Rs. 1,540, the revised estimate and Rs. 1,492–8–3, the actuals of the previous year. A sum of Rs. 25 also was spent under "Contingencies, such as cost of scavenging carts, &c.," for the purchase of tins required for the scavengers.

68. *Cholera Charges.*—These amounted to Rs. 396–2–4 and the details of expenditure are shown below:—

	Rs.	A.	P.
Pay of temporary establishment entertained	201	5	6
Cost of cholera medicines purchased	78	12	0
Carriage-hire to medical subordinates on cholera duty	15	0	0
Miscellaneous charges such as conveying cholera patients to hospitals	21	9	10
Cost of medicines purchased as per No. 4 of the rules "for combating bubonic plague" circulated with G.O., No. 1985 M., dated 18th November 1896	79	7	0
Total ..	396	2	4

69. *Contingencies.*—Rs. 116–1–6 were paid against the revised estimate of Rs. 120.

70. The total expenditure under conservancy amounted to Rs. 7,897–3–0 against Rs. 8,130, the revised estimate, and Rs. 7,618–13–8, the actuals of the last year. The increase over the last year's expenditure was chiefly due to the increased expenditure under "Cholera charges." The particulars as to the savings from which the

additional allotment required for "Cholera charges" were met will be found in Statement VI-A. The number of latrines, urinals and dust-bins was the same as that in the previous year, viz., 13 (8 Crawford, 1 pucka-built and 4 tatty), 1 and 151, respectively.

71. Grant 4, Lighting and Miscellaneous.—No additional lights were put up in the year under report, but 24 iron rails were purchased and substituted for wooden lamp-posts at a cost of Rs. 160. The expenditure under lighting contingencies was Rs. 1,289–2–1 against Rs. 1,400, the revised estimate and Rs. 1,194–12–11, the actuals of the previous year. For the purpose of lighting the town was divided into sixteen sections and the lighting was supervised by the councillors. The lighting was done by a contractor, as usual, in the previous years. The number of lights at the end of the year was 155, the same as that in the last year.

72. *Miscellaneous Charges.*—These amounted to Rs. 1,182–5–3 against Rupees 1,025–9–8 in the previous year, and are detailed hereunder:—

	Rs.	A.	P.
Travellers' bungalow	188	14	6
Avenues	22	11	4
Public garden	84	14	0
Other charges, such as rewards for destruction of dogs	43	5	0
Printing	712	13	9
Other items	129	10	8
Total ..	1,182	5	3

73. The increase in the expenditure over that in the previous year was, chiefly, on account of "Printing." The charges under "Other items" exceeded the revised estimate chiefly by the payment of Rs. 69–2–0, being the balance amount of composition duty on the outstanding debenture bonds, as required in G.O., Mis. No. 4009, Revenue, dated 7th October 1896.

Supervision and management.

74. Grant 5.—The outlay under this grant amounted to Rs. 3,815–9–6 against Rs. 3,930, the revised estimate and Rs. 3,559–15–0, the actuals of the previous year, and it included the cost of office establishment (Rs. 1,531–14–4), establishment for collection of municipal taxes (Rs. 1,034–5–8), purchase of account books, &c. (Rupees 384–1–3), office contingencies (Rs. 331–4–3), and contributions for central office and audit establishments (Rs. 534). The actuals in the expenditure on account of contribution to central office and audit establishments exceeded the revised estimate by Rs. 64, and this excess expenditure was sanctioned out of the savings available under "Printing."

75. The expenditure under Grant 5 was 6·2 per cent. of the current receipts against 6·1 per cent. in the previous year.

76. *Repayment of Debt.*—A sum of Rs. 1,840, including Rs. 840, the interest on Rs. 14,000 due to debenture-holders, was paid on 1st February 1897. Further particulars are shown in Statement VIII.

77. *Advances recoverable.*—The unadjusted advances for the year amounted to Rs. 498–13–4, and are detailed below:—

	Rs.	A.	P.
Compensation for lands taken up for the cart-stand	480	7	6
Advance to the sanitary inspector for the purchase of cholera medicines	15	0	0
Portion of compensation for land taken up for the Kumarapuram road	2	4	10
Cooly-hire paid for the removal of certain attached articles ..	0	1	0
Portion of advance given for the construction of temporary latrine at Kalpatty Car festival	1	0	0
Total ..	498	13	4

78. *Refunds of other than Current Collections.*—The expenditure under this head amounted to Rs. 39–15–6 against the revised estimate of Rs. 50.

79. Closing Balance.—The year under report closed with a balance of Rupees 3,816–8–11 against Rs. 770, the revised estimate and Rs. 5,602–0–3, the actuals of the previous year.

80. *Municipal Accounts.*—The accounts of the year 1895–96 were audited by M.R.Ry. K. Govindan Avargal, Assistant Inspector of Local Fund Accounts, and were found to have been in a satisfactory condition. In concluding his audit notes, he remarked:—"The general result of the audit is very satisfactory, and this is due to the continued closer supervision of the accounts, as a whole, by the Chairman."

81. General Administration.—In summarising the year's administration, I trust that the Government will be pleased to consider that the administration of this municipality continued to be satisfactory. Notwithstanding the fact that the revision of tax on buildings and parambas was completed only in October, and the collection of taxes commenced only from November 1896, the collection of taxes and other revenues has been satisfactory, the major portion of the arrears left uncollected at the close of the financial year having been since collected. In spite of the delay in the issue of bills owing to the revision of registers, the collections under tax on buildings and lands were Rs. 16,620–11–0 in the year under report against Rs. 14,836–4–10 in 1895–96. Education improved; the results of the various University examinations were very creditable; the sanitation of the town was efficient; the conservancy clauses of the Act were rigorously enforced; and the work done in the medical institutions was good.

Enclosure.

Concise Annual Report of the Municipal Hospital and Branch Dispensary, Palghat, for the year 1896–97.

Public Health.—The public health has not been good owing to the prevalence of cholera. The disease made its appearance in July, having been imported from the Kolar gold fields and is still prevalent, but in sporadic form. Six hundred and sixty cases were registered in the town and in the villages constituting the municipality with 440 fatalities.

Vital Statistics.

Months.	Population.	Cause of death.					Total deaths.	Total births.
		Cholera.	Small-pox.	Fever.	Dysentery and diarrhœa.	All other causes.		
April 1896 ..	39,481	..	..	15	9	50	74	150
May „ ..		..	..	22	12	62	96	152
June „ ..		..	..	22	16	53	91	151
July „ ..		13	..	19	26	93	151	155
August „ ..		26	1	25	52	80	184	162
September „ ..		41	1	23	13	77	155	111
October „ ..		7	..	28	7	49	91	150
November „ ..		50	..	22	11	44	127	121
December „ ..		70	..	16	5	56	147	137
January 1897 ..		42	1	15	8	40	106	119
February „ ..		89	..	29	10	39	167	90
March „ ..		102	..	24	11	40	177	109
Total ..	39,481	440	3	260	180	683	1,566	1,607

2. *Sanitation.*—The town is in a fairly good state of sanitation. Some of the Brahmin villages are in an insanitary condition owing to opposition to the introduction of the private scavenging system. The Chairman of the municipality has been addressed on the subject and endeavours are being made to enforce the adoption of the system.

The refuse and night-soil of the town are removed daily by hand-carts to the rubbish depôts and burnt in a cinerator.

There are thirteen latrines and one urinal, of which eight are Crawford's, one pucka-built and four tatty. They are freely used by the people. The system of private scavenging is extending in the town. The work is carried on by toties supervised by sanitary maistries and a sanitary inspector.

3. *Water-supply.*—There are nine public wells, the property of the municipality, protected by parapet walls and masonry flooring. The water is generally good and sufficient. Besides these there are a good many private wells which are used for drinking purposes. There are also several tanks scattered about the town which are used for bathing and irrigation purposes.

4. *Drainage.*—The drainage of the town is rather defective. There are only two masonry drains, one in Sultanpet and the other in the Big Bazaar. In other parts of the town storm-water is carried off by side channels. The sewage of houses is drained off through the backyards to gardens. There are no cess-pools.

5. *Vaccination.*—The work of vaccination is carried out by a first and a second class vaccinator. The former works at the hospital in a shed erected for the purpose under the supervision of the medical subordinate in charge, and the latter in the town. The system of compulsory vaccination is in force. The total number of cases vaccinated was 2,357, of which 2,337 were successful. As compared with last year, there is a decrease of 1,224 cases, which is accounted for by the dismissal of the second-class vaccinatrix from the beginning of the year; this individual being responsible for 1,200 cases in the year. Of the total number of cases performed, 1,119 were infantile, 1,190 primary operations, and 48 re-vaccinations.

6. *Hospital and Dispensaries.*—Two—the municipal main hospital in charge of a civil apothecary and a branch dispensary in charge of a second-class hospital assistant.

(*a*) *Nature and sufficiency of accommodation.*—The hospital consists of a main building and separate blocks. The main building comprises an office room, store-room, out-patients' waiting and compounding rooms, dressing-room, two male wards with bath and store rooms, and two female wards with bath and store rooms, male and female latrines and kitchen. The separate blocks consist of a pucka-built cholera ward, small-pox ward, male venereal ward and mortuary. There are also thatched sheds for caste Hindus, female venereal cases, and for low caste people.

The male wards can accommodate eight patients and the female eight, cholera ward four, small-pox ward four, male venereal ward four, and the thatched sheds each four.

The branch dispensary is a rented building and consists of only one room which is used for all purposes. The hospital assistant in charge reports that the accommodation is not at all sufficient and hopes that the council will soon see their way to providing a suitable building.

(*b*) *State of repair of Buildings.*—The hospital main buildings require repairs to roof and flooring. The latrines are in a very bad state of repair. A new cemented flooring is necessary.

The branch dispensary is said to be in a good state of repair.

(*c*) *State of repair of Furniture.*—Good.

(*d*) *Inspections.*—The hospital and the dispensary were inspected in the month of June.

(1) For want of funds nothing has been done to carry out the suggestion of the Surgeon-General with the Government of Madras regarding the demolition of the present caste shed and the construction of a pucka building.

(2) For the same reason the construction of a pucka-built lying-in ward has been postponed.

(*e*) The sum of Rs. 13-7-9 has been realized on sale of medicines at the main hospital.

(*f*) The total number of patients treated at the main hospital was 11,423 against 11,679, and at the branch dispensary 11,703 against 8,409.

(*g*) The number of deaths was 79; the large majority, viz., 43, being from cholera. There were no deaths from septic disease.

(*h*) *Operations and Results.*—At the main hospital 387 operations were performed, and at the branch dispensary 326; there was no casualty.

(*i*) The establishment is sufficient and efficient.

(*j*) *Midwives—Work actually done.*—The midwife attended 66 cases against 88 in the previous year. When unengaged in her legitimate work she attends the hospital and assists in the dressings of the female patients.

PALGHAT,
9th April 1897. (Signed) C. D'SYLVA,
Civil Apothecary.

No. 1675.

Forwarded.

CALICUT,
21st May 1897. (Signed) T. J. HACKETT-WILKINS, Surgn.-Lieut.-Col.,
District Medical and Sanitary Officer.

Endt. No. 2826-R.

Forwarded.

16th July 1897. (Signed) R. F. AUSTIN,
Ag. Head Asst. Collector.

Endt. on C. No. 273 M.

Submitted.

2. The Divisional officer has said nothing about the state of the roads. But from what I saw of them, in December last, I can say that they were in fair order.

CHAVAKKAT,
23rd July 1897. (Signed) G. W. DANCE,
Acting Collector.

ORDER—No. 2427 M., dated 4th November 1897.

The receipts and charges of the Palghat Municipality for 1896-97 are compared below with the budget and revised estimates for the year and the actuals of 1895-96 :—

—	Actuals, 1895-96.	Budget estimate, 1896-97.	Revised estimate, 1896-97.	Actuals, 1896-97.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	17,353	1,080	5,610	5,602
Tax on Arts	3,178	3,850	3,900	3,287
,, Buildings and Lands	14,836	16,910	18,140	16,621
,, Vehicles and Animals	318	450	450	340
,, Carts	1,634	1,750	1,750	1,716
Tolls	10,802	10,700	10,840	10,865
Realizations under Special Acts	174	40	110	112
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	584	510	530	666
Conservancy Receipts	466	550	510	546
Fees and Revenue from Educational Institutions	15,247	17,380	15,700	15,664
,, ,, Medical Institutions	178	10	50	16
Income from Markets and Slaughter-houses	982	1,610	1,500	1,492
License Fees	529	550	550	707
Other Fees	645	770	630	478
Fines under Municipal and other Acts	364	500	350	385
Grants and Contributions from Government	4,790	4,980	4,410	4,328
,, ,, from Local Boards	2,616	3,060	2,870	2,840
,, ,, from other Bodies	..	500	..	..
Recoveries for Services to Private Individuals	839	1,120	1,020	840
Miscellaneous	91	90	90	117
Advances Recovered	20	..	10	1
Total	75,646	66,410	69,020	66,623
Charges.				
GRANT 1—				
New Works—				
Communications	..	..	600	346
Buildings	10,901	7,800	7,510	5,260
Drainage	..	..	500	..
Water-supply	20	470	300	..
Repairs—				
Communications	6,869	8,260	7,160	6,041
Buildings	781	1,110	970	756
Drainage	77	..	..	..
Water-supply	22	100	100	33
Establishment	916	1,080	1,080	1,043
Tools and Plant and other Stores	47	100	100	69
Total	19,633	18,920	18,320	13,548
GRANT 2—				
Municipal Schools—				
On the Salary System	20,974	20,740	20,350	20,152
,, Salary-result System	3,225	3,920	3,330	3,351
Result Grants	2,005	2,040	2,000	2,036
Inspection	331	330	330	325
Total	26,535	27,030	26,010	25,864

—	Actuals, 1895–96.	Budget estimate, 1896–97.	Revised estimate, 1896–97.	Actuals, 1896–97.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT 3—				
Hospitals and Dispensaries	5,192	6,130	5,590	
Contributions	602	630	630	5,579
Vaccination	622	670	510	474
Registration of Births and Deaths	236	280	300	497
Conservancy, Road-cleaning and Road-watering	7,619	8,250	8,130	282
Total ..	14,271	15,960	15,190	7,897
GRANT 4—				14,729
Lighting	1,195	1,550	1,400	
Travellers' Bungalows	174	240	240	1,289
Avenues	30	100	100	189
Public Garden, Survey of Land, Fire and other Charges ..	821	1,160	1,170	23
Total ..	2,220	3,050	2,910	970
GRANT 5—				2,471
Supervision and Management	3,560	4,080	3,930	
Repayment of Debt	1,000	1,000	1,000	3,816
Interest on Loan	900	840	840	1,000
Advances Recoverable	1,003	..	..	840
Refunds	142	30	50	499
Pensions and Gratuities	780	..	..	40
Balance	5,602	— 4,500	770	..
Total ..	75,646	66,410	69,020	3,816
				66,623

2. The municipal council held 26 meetings against 22 in the previous year. There was again a decline in the attendance of the members, which was indifferent in the case of the non-officials and very irregular in that of the officials. The Collector will call the attention of the officials to G.O., No. 859 M., dated 10th April 1897. Non-officials, who are habitually irregular in their attendance, should not be re-appointed. Thirteen seats were filled by election during the year, of which eight were contested, more than 50 per cent. of the registered voters attending the poll.

3. *Receipts.*—(1) The net current demand under the taxes on arts and lands remained almost stationary, while under the tax on buildings, the registers of which were revised during the year, the demand increased by Rs. 882.

(2) The current collections under the principal taxes again declined, while there was some improvement in the realizations of the arrears. The collections in both cases, and more especially of the current demand, were very unsatisfactory and not creditable to the administration. There was a large balance of Rs. 4,123 outstanding on the 31st March 1897. The Chairman's explanation that the short collections were due to the employment of the bill-collectors on duty connected with the revision of the house-tax registers cannot be accepted as adequate. Coercive processes were resorted to in 2,835 cases against 4,242 in the previous year and as many as 903 of these warrants remained unexecuted at the end of the year.

(3) As compared with the previous year, the income from the taxes on vehicles and carts and from school-fees, rents of markets and slaughter-houses and license fees and from the sale of sweepings showed an advance. But there was a decrease of Rs. 167 in the income from cart-stand fees, owing chiefly to the default of the contractor.

(4) The number of houses served by the private scavenging agency was slightly higher, being 664 against 647 in 1895–96, but the service was worked at a loss of Rs. 729 against Rs. 718 in that year. The continuance of this unsatisfactory state of things is not creditable. The fees levied for the service are evidently too low and should be raised in the current year, it not being equitable that the revenue derived from the general tax-payer should be spent upon a purely private service. It is also observed that, notwithstanding the repeated instructions of Government, the fees were not collected in advance. This neglect should not again become the subject of complaint. The service is still in a very backward condition, only about one-eighth

of the number of houses assessed to the tax on buildings having yet been brought under municipal control. The Government trusts that strenuous efforts will be made to extend the system.

4. *Expenditure*—(1) *Public Works.*—The only new work of importance undertaken during the year was the construction of the Dance market, on which an expenditure of Rs. 11,456 was incurred up to 31st March 1897 against an estimate of Rs. 13,500, and the work is stated to have been almost completed. The total outlay on communications amounted to Rs 6,387 or 58·8 per cent. of the net municipal income from tolls. On the repair of roads only Rs. 6,041 were spent against the budget allotment of Rs. 8,260. It is not clear that the whole of the difference is attributable to economical savings on the estimates. This should have been fully stated and it should also have been explained why the whole of the surplus was not spent on the improvement of other roads not entered in the original budget forecast. The Head Assistant Collector has not reported on the condition of the town roads—an omission which should not recur, but the Collector states that they were in fair order.

(2) *Education.*—The net outlay on education amounted to Rs. 5,865 or 17·9 per cent. of the income from taxation. Of this sum the net expenditure on secondary education was Rs. 1,902, while the remainder was spent on primary education. As in the previous year, the municipal council maintained a second-grade college on the salary system and ten primary schools on the salary-result system, of which two were for Muhammadans and two for Chucklers and Cherumas. The attendance at these institutions improved, being 1,027 against 985 in the previous year. The Victoria College did well at the University examinations, 12 out of 24 students sent up for the First-in-Arts examination and 29 out of 43 presented for the Matriculation examination being successful. The results of the Lower Secondary examination were, however, poor, only 6 out of 32 students presented having passed all the subjects. The primary schools fared well at the departmental examinations. The municipal council also aided four secondary and fourteen primary schools with result grants, against three secondary and sixteen primary schools in the previous year. There was a large falling off in the strength of these institutions taken together, but the results of the grant examinations were satisfactory and the allotment for result grants was fully utilized. The total number of boys under instruction in the municipal and aided schools fell, being 2,081 or 72·5 per cent. of the male population of school-going age against 2,112 or 73·6 per cent. in the previous year. Nearly 50 per cent. of the teachers employed in the municipal and aided schools are untrained and unpassed. Boys who attend schools in which unqualified teachers are employed are placed at a great disadvantage which may affect them prejudicially throughout life. Active steps should therefore be taken to replace such masters by trained teachers.

(3) *Medical Relief.*—The number of patients treated in the main hospital fell, being 11,423 against 11,679 in 1895–96. The number attending the branch dispensary rose from 8,409 to 11,703. The hospital midwife attended only 66 cases of labour against 88 in the previous year. The cause of this decline has not been explained. The attention of the municipal council is drawn to the remarks of the civil apothecary in clause (*b*) of paragraph 6 of his report regarding the repairs required to the hospital buildings. These should be carried out without delay, if this has not already been done.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year fell, being 2,357 against 3,581 in 1895–96, the decrease being ascribed to the services of the vaccinatrix having been dispensed with at the beginning of the year. This is, however, no excuse for the decline. It is the duty of the municipal executive to see that adequate establishments are maintained. The reported percentage of success was, however, very high, being 99·2 against 88·1 in the previous year, and it would have been satisfactory if the District Medical Officer had tested a certain proportion of cases and been able to report the result of his verification and his opinion as to the trustworthiness of the returns. Infantile vaccination also showed a slight decline, the total number of children under one year successfully vaccinated being 1,158 or 29·3 per mille of the population against 1,258 or 31·9 per mille in the previous year and against a registered birth-rate of 40·7 per mille.

The birth and death rates registered during the year were 40·7 and 39·7, respectively, per mille of the population against 39·1 and 28·5 per mille in 1895–96. The improvement in the registration of births is satisfactory, but as the recorded death-rate was affected by a large cholera mortality—440 deaths being due to this cause,—it would be unsafe to accept the death returns as yet wholly accurate.

(5) *Sanitation.*—The outlay under this head amounted to Rs. 7,897 or 95·7 per cent. of the allotment and was 12·9 per cent. of the current receipts. It is reported by the civil apothecary that the sanitation of the town was in a fairly good state; but from the inspection notes of the Deputy Sanitary Commissioner, recorded in G.O., No. 903 M., dated 13th April 1897, it is evident that much yet remains to be done. The defects noticed by this officer and in paragraphs 2 and 4 of the medical report should receive very early attention. Apparently no provision has yet been made for the construction of incinerators for which there is urgent necessity.

5. *General Remarks.*—The year closed with a balance of Rs. 3,816 or 6·3 per cent. of the current receipts. The attendance of members, the collection of the principal taxes, and the extension of the private scavenging system and of vaccination are all subjects in respect of which the administration of the year showed considerable laxity and which, for the future, should receive closer attention; but, on the whole, the management of municipal affairs during the year may be regarded as having been fairly carried out.

The delay of more than one month in the submission of this report should have been explained.

(True Extract.)

Secretary to Government.

To the Chairman, Municipal Council, Palghat.
" Collector of Malabar.
" President, District Board, Malabar.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" " Commissioner.
" " Engineer.
Editors' Table.

Exd. W. D'Mess.

1st Asst.
13/9/97

Cno. 2720. M.

Palghat

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. P. I. CHINNASAWMY PILLAY Avargal, Rao Bahadur, Chairman, Municipal Council, Palghat, to the Secretary to Government, Local and Municipal Department (through the Collector and the Head Assistant Collector of Malabar), dated 13th July 1897, No. 2289.

I have the honour to submit herewith the annual report and accounts of the Palghat Municipality for the financial year 1896–97, together with the prescribed statements, educational statements and a concise report on the working of the main hospital and the branch dispensary, Palghat. The report was passed by the municipal council at their meeting held on the 12th instant.

I.—Constitution of the Municipal Council.

2. At the commencement of the year the council consisted of twenty members, the full strength sanctioned by Government; of these, one nominated councillor, M.R.Ry. Venkitapathy Naidu Garu, resigned on the 6th April 1896, and his place was filled up by the nomination of Mr. F. B. M. Cardozo on the 19th May 1896. The term of Mr. C. M. Barrow having expired on the 5th February 1897, he was re-nominated on the 23rd February 1897. Thirteen vacancies of elected councillors occurred in all the five wards, and these were filled up by contested and uncontested elections, particulars of which are given in statement X-A. Out of a total number of 1,265 registered voters, 641 or 50·7 per cent. attended the poll. The appointment of two councillors, who were elected on the 25th February 1897, having been gazetted only on the 6th April 1897, the total number of members on the council on 31st March 1897 was eighteen.

3. The division of wards made under G.O., No. 375, dated 22nd April 1886, remained unaltered. The registers of voters were revised during the year, and the number of registered voters rose from 983 to 1,221, the proportion of the registered voters to the population being 3·1 per cent. against 2·5 in the previous year.

4. During the year under report, the council held 30 meetings against 26 of the last year; and of these four were adjourned for want of a quorum. The average attendance was 8 (·8 officials and 7·2 non-officials).

5. The office of Chairman was held by me throughout the year.

II.—Receipts.

6. The income of the municipality during the year, including the amount of Rs. 5,602–0–3 brought forward from the previous year, amounted to Rs. 66,623–4–2 against the revised estimate of Rs. 69,020 and the actuals of Rs. 75,645–11–6 of 1895–96.

Taxes on buildings, lands, arts, &c., and receipts from tolls form the chief sources of revenue.

A.—Receipts from Taxation.

7. *Tax on Buildings and Lands.*—During the year under report the tax was, as in the previous year, levied at 7½ per cent. on the annual rental. As promised in paragraph 7 of the last administration report, the revision of house and paramba tax registers was undertaken in June and completed in October 1896. In compliance with the order of Government contained in paragraph 3 (1) of G.O., No. 1738 M., dated 12th October 1896, the result of the revision of the registers of these taxes was reported to Government in my letter, No. 926, dated 5th March 1897. The net receipts under land-tax remained the same as the council were of opinion that it could be taken in hand only when the revenue settlement of Palghat was completed. The net current demand under house and land taxes was Rs. 13,624–15–11 and Rs. 3,984–7–7 against Rs. 12,742–14–0 and Rs. 3,997–15–3 in 1895–96, respectively. The small decrease noticeable under land-tax is due to the remission of taxes on certain parambas taken up for the construction of buildings, which have been brought under assessment.

8. The gross current demand under "Tax on buildings and lands" was Rupees 17,609–15–0, of which a sum of As. 7–6 was remitted by the council on appeal. The settled demand under this head was Rs. 17,609–7–6 which, with the amount of Rs. 2,584–13–9, the arrears of the previous year, made a total of Rs. 20,194–5–3 to be collected during the year under report.

9. Of the final current demand Rs. 14,739–13–9 were collected against Rupees 14,303–2–0 of the previous year, and the sums remitted on account of demolished houses, &c., and written off amounted to Rs. 25–12–5 and Rs. 119–6–0, respectively. The balance that remained at the close of the year amounted to Rs. 2,724–7–4—Rs. 2,032–7–9 under "Tax on buildings" and Rs. 691–15–7 under "Tax on lands." Out of the arrear demand of Rs. 2,584–13–9, Rs. 1,880–13–3 were collected, Rupees 166–14–11 written off as irrecoverable and Rs. 537–1–7 remained to be collected on the 31st March 1897.

10. The percentage of current collections to the demand was 84 for house tax and 82·4 for land-tax against 86·1 and 83, respectively, and that of arrear collections 73·3 for house-tax and 71·6 for land-tax against 62 and 80·6 in the previous year; and the percentage would have been more had it not been for the revision of the registers of the tax on buildings and parambas, in which the bill collectors were engaged for the major portion of the year. Strict measures had been taken for the adjustment of the balance. Out of the balance of Rs. 3,261–8–11 under "Tax on buildings and lands" that remained to be collected on the 31st March 1897, Rs. 1,718–3–3 have since been collected and Rs. 106–5–0 written off, a balance of Rs. 1,437–0–8 remaining to be collected at this day, the percentage of collections having thereby risen to 90 and 93·5 for 1896–97 under land-tax and house-tax, respectively.

11. The number of houses brought under assessment was 5,367 and the average incidence per house assessed Rs. 2–7–11 against Rs. 2–6–2 of the previous year. The total extent of land assessed continued to be about 3,162 acres, the incidence per acre of land being Rs. 1–4–2, two pies less than that of the last year, for the reason stated in paragraph 7 *supra*.

12. *Tax on Arts.*—This tax was levied on persons falling under classes 1 to 7, those coming under the 8th being exempted from taxation. The original current demand was Rs. 3,910 against Rs. 3,874 in the previous year, and that finally settled Rs. 3,709–8–0, Rs. 200–8–0 having been remitted by the council on appeal. Of the final current demand, Rs. 2,887 were collected, Rs. 139–8–0 written off, Rs. 683 remaining to be collected at the close of the year. Of the arrear demand, Rs. 400–8–0 were collected, Rs. 6 remitted, and Rs. 143 written off, Rs. 178–8–0 being left as balance to be collected during the current year. The total balance under this head on 31st March 1897 was Rs. 861–8–0 and of this balance Rs. 369 have since been collected and Rs. 73–8–0 written off. The percentages of current and arrear collections to their respective demands were 77·8 and 55 against 80·5 and 43·3 in 1895–96. With the collections made since the close of the year the percentage of current collections has risen to 87·3.

The total number of persons assessed to the tax on arts and the average incidence were the same as in the previous year, viz., 479 and Rs. 7–11–11, respectively.

13. *Tax on Vehicles with Springs and Carts.*—The maximum rates prescribed in the schedule were levied under this head. The net demand under this head was Rupees 2,370–8–0 and the collections amounted to Rs. 2,056–9–0 against Rs. 1,952 of the preceding year, the revised estimate being Rs. 2,200. The amount of Rs. 1–15–0 shown as balance in statement IV-B against "Tax on carts" was due on a cart which was sold for non-registration; and this amount has since been written off. The total balance of tax on vehicles with springs outstanding on 31st March 1897 was Rs. 207, of which Rs. 51 have since been adjusted.

14. As in the previous years the municipal overseer, the sub-overseer and the sanitary inspector were directed to seize the carts evading registration and the number of carts seized was 120 against 64 in the previous year.

15. *Coercive process.*—One thousand five hundred and seventy-one warrants were issued for the recovery of Rs. 5,432–5–10 under various taxes which, with the warrants that remained unexecuted at the close of the previous year, amounted to 2,835 against 4,242 of the previous year. In majority of cases the tax was paid before distraint. Properties were distrained as per twenty warrants, but they were sold only in two cases. The distraint fee collections amounted to Rs. 11–11–6 against Rs. 7–15–0, the actuals of 1895–96. The number of prosecutions instituted for the recovery of taxes was 48 against 34 in the preceding year. Further particulars relating to the prosecutions are shown in appendix B to statements IV-A and IV-B.

16. *Tolls.*—As in the previous years the number of toll-gates in this municipality was thirteen. Toll gates were leased as usual to contractors and tolls were levied at three-fourths of the maximum rates. The lease amount from tolls was Rs. 16,125 against Rs. 15,880 in the preceding year. The gross toll receipts, including the amount of Rs. 257–13–6 collected as penal interest on overdue instalments, were Rs. 16,297–3–4 against Rs. 16,202–5–9 of the preceding year. Deducting the toll contribution due to the Malabar District Board, the net municipal receipts amounted to Rs. 10,864–12–11, as shown under this head. Out of the balance of Rs. 85–10–2 outstanding on 31st March 1897, the sum of Rs. 45–12–0 has since been collected.

17. *Incidence of Taxation.*—The total receipts under taxes including net toll receipts amounted to Rs. 32,829–8–11 against Rs. 35,080, the revised estimate, and Rs. 30,767–6–0, the actuals of 1895–96, and the average incidence of taxation per head of population, which is 39,481 according to the census of 1891, was As. 13–4 including tolls, and As. 8–11 excluding tolls against As. 12–6 and As. 8–1 in the preceding year.

B.—Miscellaneous Receipts.

18. *Realizations under Special Acts.*—A sum of Rs. 111–9–0 was realized under this head against Rs. 110, the revised estimate, and Rs. 173–10–0, the actuals of the previous year.

19. *Rent of Lands and Buildings.*—Sale-proceeds of lands, &c. The income derived from this source was Rs. 636–2–4 against Rs. 530, the revised estimate, and Rs. 604–4–10, the actuals of the previous year. The increase over the revised estimate is chiefly due to the sale of avenue produce, &c., at a higher price than usual. The avenue receipts amounted to Rs. 267–12–3 against Rs. 130, the revised estimate, and Rs. 262–0–9, the actuals of the previous year. The receipts on account of "Fees from travellers' bungalow" and "Produce of lands, gardens, &c.," were Rs. 292 and Rs. 23–6–1, respectively. The travellers' bungalow continued to be under the management of Mr. C. M. Barrow, and the number of travellers who halted in the bungalow during the year under report was 159 against 164 in the previous year. The vegetable garden that is opened in the new municipal office premises has vastly improved, the amount of Rs. 23–6–1 shown against "produce of lands, gardens, &c.," being realized solely from the sale of vegetable, &c., produced in the garden. An amount of Rs. 34–11–3 also was realized by the sale of old and useless furniture of the Municipal office, travellers' bungalow, &c.

20. *Conservancy Receipts.*—The receipts under this head amounted to Rupees 546–8–0 against Rs. 510, the revised estimate, and Rs. 465–12–0, the actuals of the past year. The income consisted of the sale-proceeds of street sweepings, night-soil and slush taken out of the Patrichettipaliem tank. The street refuse is, as usual, collected in rubbish depôts and burnt to ashes in the month of March to be sold to ryots as manure. The quantity of rubbish removed to the depôts during the year under report was 14,655 cart-loads against 13,879 in the previous year and that of night-soil 3,591 against 3,470.

21. At the suggestion of the Collector who visited the town in August last the council have introduced the system of burning the night-soil in a brick cinerator built in 1883 or 1884 and the experiment has been fairly successful. The council have also resolved to construct two more brick cinerators, of which one is almost completed.

22. *Fees and Revenue from Educational Institutions.*—The realization under this head amounted to Rs. 15,663–8–3 (Victoria College, Rs. 15,049–0–6, and salary result schools, Rs. 614–7–9) against Rs. 15,680 (Victoria College, Rs. 15,000, and salary result schools, Rs. 680), the revised estimate, and Rs. 15,247–7–2 (Victoria College, Rs. 14,571–9–3, and salary result schools, Rs. 675–13–11), the actuals of the previous year. The decrease under the revised estimate is very slight and calls for no remarks. The increase over the actuals of the previous year is due partly to the raising of the school-fees since January 1896, and partly to the increased attendance in the Victoria College. The number of boys on the rolls on 31st March 1897 was 414 against 381 on the same date last year.

23. *Fees from Medical Institutions.*—An amount of Rs. 46–4–9 was realized under this head against Rs. 50, the revised estimate, and Rs. 170, the actuals of the previous year. The realization consisted of the sale-proceeds of medicines sold to parties from the main hospital and an amount of Rs. 30–8–0 on account of the sale of grass in the hospital compound.

24. *Income from Markets and Slaughter-house.*—The market was leased out on contract for Rs. 805, of which a sum of Rs. 783–8–0 was collected excluding the penal interest of Rs. 21–11–4 levied on overdue instalments. The balance of Rupees Rs. 41–8–0, which was due from the contractor on 31st March 1897, has since been collected. The actual income from the slaughter-house during the year was Rupees 627–2–8 (excluding the penal interest of Rs. 16–2–3) against Rs. 630, the leased amount. The balance of Rs. 2–13–4, which remained to be collected under this head at the close of the year, has since been collected.

25. Of the arrears the sum of Rs. 63–8–0 was collected from the market contractor, and the balance had to be written off by the council as he was declared an insolvent and as the Magistrate reported that he found it impossible to recover the amount notwithstanding the fact that he had exhausted all means of recovering the same.

26. *License Fees.*—A sum of Rs. 706–10–0 was levied against Rs. 550, the revised estimate, and Rs. 528–15–0, the actuals of the previous year. The income from this source consisted of fees levied for licenses granted for exercising noxious trades and for the erection of pandals. The increase over the revised estimate and the actuals of the previous year is due to the recovery of arrears of fees by prosecutions and to the increase in the number of licenses issued for the storage of kerosine-oil. The number of persons prosecuted for failure to take out licenses was 122 against 97 in the previous year.

27. *Cart-stand Fees.*—The income under this head amounted to Rs. 464–8–9 including the penal interest of Rs. 14–8–9 levied from the contractor, against Rs. 610, the revised estimate, and Rs. 631–6–1, the actuals of the previous year. The decrease in the actuals of the year under report is due to the contractor having left a balance of Rs. 150, of which Rs. 104–6–0 have since been collected.

28. *Fines under Municipal and other Acts.*—The receipts under this fluctuating item amounted to Rs. 384–9–0 against Rs. 350, the revised estimate, and Rs. 364–7–0, the actuals of the previous year. The number of prosecutions instituted by the municipality alone was 399 during the year under report against 395 in the previous year.

29. *Grants and Contributions*—(*a*) *From Government*—(1) *Education.*—These amounted to Rs. 4,328-8-2 and were made up of (1) Rs. 4,148-13-5, salary grants on behalf of the masters of the Victoria College, (2) Rs. 152, salary grants on behalf of the gymnastic instructor and drawing master of salary-results schools, and (3) Rs. 27-10-9, results grants earned by certain salary-results schools. The decrease under the revised estimate is due to the fact that the Vice-Principal of the Victoria College was granted leave on half pay for two months from 1st February 1897, and consequently the salary grant, which was drawn on his behalf for February 1897, was only Rs. 50 against Rs. 100, the usual grant. The sum of Rs. 30 anticipated in the revised estimate on account of the construction of the Parakunnam school was not drawn from the Provincial funds, as the contractor who undertook the construction of the above school was not paid for the work during the year.

30. *Contributions from Local Boards.*—The realizations under this head which consisted of the maintenance grant of certain local fund roads situated within the municipal limits, and of the contribution from the Palghat Taluk Board towards the maintenance of the main hospital amounted to Rs. 2,840-6-7 against Rs. 2,870, the revised estimate, and Rs. 2,616-4-3, the actuals of the previous year.

31. *Recoveries on account of Services rendered to Private Individuals—Private Scavenging.*—The demand under this head, including the arrears outstanding at the close of the previous year, was Rs. 1,443-1-0, of which Rs. 827-7-0 were collected and Rs. 280-1-0 written off, leaving a balance of Rs. 335-9-0 at the close of the year. Much difficulty is being experienced in the collection of the private scavenging fees notwithstanding the fact that the orders of Government contained in G.O., Mis. No. 1632 M., dated 5th November 1894, are being strictly adhered to. The number of prosecutions under section 221 was 67 against 87 in the previous year. Every endeavour is being made to extend the private scavenging system as widely as practicable. The rate of fees levied was 6 annas per quarter for the first three quarters of the year, and had been raised to 9 annas from the beginning of the fourth quarter in compliance with the orders of Government contained in G.Os., Mis. No. 1112 M. and Mis. No. 1929 M., dated 4th July 1896, and 12th November 1896, respectively. It is hoped that the number of houses in the private scavenging list will increase and the fees can be collected in advance by strict adherence to section 221 newly substituted by the District Municipalities Amendment Act III of 1897.

32. *Other purposes.*—The amount of Rs. 12-2-0 shown under this head was levied from parties who required their children to be vaccinated at their houses at the rate of 2 annas per child.

33. *Other items.*—A sum of Rs. 116-15-5 was realized against Rs. 90, the revised estimate, and Rs. 79, the actuals of the previous year. The realizations consisted of fees for numbering carts (Rs. 54-9-0) batta from Courts for the production of records, &c. (Rs. 27-4-0) and unclaimed deposits transferred to municipal revenue (Rs. 35-2-5).

III.—Expenditure.

34. The expenditure under the various grants amounted to Rs. 62,806-11-3 against Rs. 68,250, the revised estimate, and Rs. 70,043-11-3, the actuals of the previous year. The percentage of expenditure under each head stood as shown below :—

	1895-96.	1896-97.
Grant 1, Public works	25·9	20·3
„ 2, Education	35·	38 8
„ 3, Medical services and sanitation	18·9	22·1
„ 4, Lighting and miscellaneous purposes	3·	3·7
„ 5, Supervision and management	4·7	5·8
Loans and interest	2·5	2·7
Advances and refunds	2·6	·8
Closing balance	7·4	5·8
Total ..	100·	100·

35. *Grant 1. Public Works.*—The total outlay on public works amounted to Rs. 13,547-10-9 against Rs. 18,320, the revised estimate, and Rs. 19,633-3-6, the actuals of the previous year.

36. *New Works—Communications.*—A sum of Rs. 345-13-8 (which includes Rs. 194-0-4, the compensation paid for the land) was spent under this head for the construction of the Komarapuram road against Rs. 600, the revised estimate. The decrease in the actuals is due to the non-completion of the road during the year.

37. *Buildings.*—The outlay under this head amounted to Rs. 5,260-5-5 against Rs. 7,510, the revised estimate, and Rs. 10,901-7-8, the actuals of the previous year. The decrease under the revised estimate was due (1) to the non-utilization of the sum allotted for the additional works, &c., to the Dance market, which is almost completed, (2) to the non-adjustment of the sum paid under the head of "Advances recoverable" for the land taken up for the cart-stand under the Land Acquisition Act, and (3) to the non-payment of the sum due to the contractor of the Parakunnam school building owing to certain defects found in the construction of the building which were rectified since the close of the year 1896-97. The Dance market is almost completed, and would have been ere this opened, but for the fact that some additional works have to be done. During the rainy season some springs ooze about on the northern part of the Dance market owing to the existence of a tank at a higher level, and it is proposed to lead the water off to one side by constructing pucka drains. When the Dance market work is completed and opened, I have not the slightest doubt that it will be to use the expression of the Deputy Sanitary Commissioner "a great boon to the inhabitants."

38. *Drainage and Water-supply.*—An amount of Rs. 800 was provided in the revised estimate, Rs. 500 for remodelling the drain in front of the Mappilla mosque at Big bazaar, and Rs. 300 for the construction of two wells; but the expenditure was not incurred for the construction of the drain could not be taken in hand, as the estimate submitted to the Sanitary Board was returned only on the 23rd March 1897.

39. *Repairs—Communication.*—The expenditure under this head amounted to Rs. 6,041-4-4 against Rs. 7,160, the revised estimate, and Rs. 6,868-14-0, the actuals of the previous year. The decrease in the actuals is chiefly attributable to the road work being done departmentally and as economically as possible. Thirteen new culverts were constructed and repairs were done to all the culverts wherever necessary. The condition of roads continued to be good.

40. The total length of roads including streets and gramoms maintained by the municipal council is $59\frac{1}{2}$ miles, of which 22 miles formed the metalled roads and $37\frac{1}{2}$ miles the gravelled and unmetalled against 20 and $39\frac{1}{3}$ miles, respectively, in the previous year. The number of miles thoroughly repaired by metal and gravel was $37\frac{1}{2}$ against $35\frac{1}{2}$ in the previous year.

41. *Buildings.*—The sum of Rs. 756-0-1 was spent during the year against Rs. 970, the revised estimate, and Rs. 781-1-1, the actuals of the previous year. The details of expenditure are shown in statement II-B, the decrease under the revised estimate being due to the savings effected in the repair of buildings.

42. *Water-supply.*—The expenditure for the repair of municipal wells was Rs. 33-2-2 against Rs. 100, the revised estimate, and Rs. 22-5-0, the actuals of the previous year.

43. *Public Works—Establishment.*—As sanctioned by Government in G.O., No. 413 M., dated 13th March 1896, the establishment consisted of an overseer on Rs. 45 with a horse allowance of Rs. 15, a sub-overseer on Rs. 25 and a peon on Rs. 5. The cost of maintaining the establishment amounted to Rs. 1,042-11-1 against Rs. 1,080, the revised estimate, and Rs. 915-8-1, the actuals of the previous year. The decrease below the revised estimate is due to the fact that the overseer and the sub-overseer were paid at the increased rate of salary only for 11 months from April 1896, although provision was made for 12 months and that a portion of municipal overseer's pay for February 1897 was withheld, as per order of a civil court and was paid only during the current year. The establishment charges came to 7·7 per cent. on the expenditure on public works as against 4·7 per cent. in the preceding year.

44. *Tools and Plants and Other Stores.*—The charges under this head amounted to Rs. 68–6–0 against Rs. 100, the revised estimate, and Rs. 46–13–0, the actuals of the previous year.

45. *Grant 2, Education.*—The subjoined abstract shows in detail the total outlay under this grant :—

	1896-97. Rs.	A.	P.	1895-96. Rs.	A.	P.
Municipal schools—						
Salary system—						
Colleges and secondary schools ..	20,152	6	11	20,974	2	2
Salary-results system—						
Primary schools and departments ..	3,351	5	1	3,224	14	10
Grant-in-aid schools—						
Result grants	2,036	5	0	2,005	0	0
Inspection	324	8	0	330	8	8
Total ..	25,864	9	0	26,534	9	8

46. During the year under report there were, under the management of the council, one college on the salary system and ten primary schools on the salary-results system—six for Hindus, two for Muhammadans, one for Chucklers and one for Chermers. On the 31st March 1897 the total strength in the Victoria College and the ten primary schools was 414 boys in the former and 561 boys and 52 girls in the latter against 381 boys and 544 boys and 60 girls, respectively, on the 31st March 1896. The results of the various examinations are given in the foot-note to statement V-A. The results of the University examinations may be considered to be very satisfactory ; in the First-in-Arts examination out of 24 sent up, 12 or 50 per cent. came out successful, with three in the first class, and in the Matriculation out of 43 sent up, 29 or 66 per cent. passed, with two in the first class. In the primary schools 361 pupils appeared for the various examinations, of whom 275 or 76·1 per cent. were successful against 232 or 74·8 per cent. in the previous year. The number of schools which received aid from Municipal funds was 18 (4 secondary and 14 primary) against 19 (3 secondary and 16 primary) in the previous year, and the number of pupils in these schools at the close of the year was 1,106 boys and 142 girls against 1,187 and 137, respectively, the decrease in the statistics below the past years' figures being due to the fact that the number of unaided and indigenous schools increased by five having a strength of 846 boys and 200 girls. The total number of boys and girls in all the schools, including "the unaided and the indigenous" who received education during the year under report was 2,927 and 394 against 2,853 and 316, respectively, of the previous year. The number of teachers employed in the salary-results schools was 29 against 24 in the previous year, of whom 14 possessed trained teachers' certificates, two untrained teachers' certificates, six general education certificates, and 7 were unpassed men. The number of teachers employed in the aided schools was 60 against 56 in the previous year, of whom 20 were trained, 7 held untrained teachers' certificates, 20 general education certificates and 13 were unpassed men.

47. The average daily attendance in the college and in the salary-results schools was 343 and 447 against 366·9 and 394, respectively, in the previous year.

48. *Municipal Schools on Salary System.*—The cost of maintaining the establishment, including the contingencies of the Victoria College was Rs. 20,152–6–11 against Rs. 20,350, the revised estimate, and Rs. 20,974–2–2, the actuals of the previous year. The decrease under the revised estimate was due to the granting of leave to Mr. C. H. Payne, Vice Principal of the College, for two months from 1st February 1897 and to the savings effected when certain masters availed themselves of leave of forfeiture of pay. The total cost of maintaining the college including the expenditure on college buildings (Rs. 301–3–11) amounted to Rs. 20,453 10-10 and the total receipts on account of the college consisting of school-fee collections (Rs. 15,049–0–6), grants from Provincial funds (Rs. 4,148–13–5), sale-proceeds of useless furniture (Rs. 6–10–6) amounted to Rs. 19,204–8–5, the net cost to the municipality being Rs. 1,249–2–5. The average net cost per pupil in the college calculated on the

net expenditure, excluding the cost of repairs done to buildings, was Rs. 2–12–2 against Rs. 5–8–8 in the previous year. The working of the college continued to be efficient under the management of Mr. C. M. Barrow.

49. *Municipal Schools on Salary-result System.*—The establishment charges on account of the 10 primary schools maintained by the municipality amounted to Rs. 2,481–8–5 against Rs. 2,480, the revised estimate, and Rs. 2,398–13–1, the actuals of the previous year. The increase above the revised estimate is slight and calls for no remarks. Result stipends were paid at 50 per cent. of the maximum rates and amounted to Rs. 586–2–9 against Rs. 550, the revised estimate. The increase over the revised estimate is due to the payment of stipends to teachers of the Méttupálaiyam Muhammadan school. This expenditure was met out of the savings of about Rs. 200 in the allotment under "Municipal schools—(i) on salary system." An amount of Rs. 283–9–11 was also spent under "Contingencies" against Rs. 300 in the revised estimate.

50. *Grant-in-aid Schools.*—The number of grant-in-aid schools on the 31st March 1897 was 18 (4 secondary and 14 primary). The secondary schools received an aid of Rs. 955 and the primary schools Rs. 1,081–5–0. Thus making the total of results grants paid to Rs. 2,036–5–0 against Rs. 2,000, the provision allotted for the purpose. The increased expenditure was sanctioned as per recommendation of the Assistant Inspector of Schools, West Coast Division. Nine hundred and sixty-one pupils were examined for grants in these schools, of whom 737 or 76·9 per cent. were found qualified for grants against 711 or 74·2 per cent., respectively, in the previous year.

51. *Inspection.*—The charges under this head amounted to Rs. 324–8–0 including Rs. 24–8–0, the contingencies of the inspecting schoolmaster against Rs. 330–8–8, the actuals of the previous year.

52. The total net expenditure on education excluding the expenditure on public works was Rs. 5,865–14–1 against Rs. 6,800–4–3 in the previous year, and the percentage to total income from taxation was 17·9 against 22·1. The percentage of children of school-going age, taken at 15 per cent. of the population, was 56·1 against 53·5 in the previous year.

53. *Grant 3, Sanitation and Medical Services—Hospitals and Dispensaries.*—The council maintained a hospital and a branch dispensary. The total outlay under this head amounted to Rs. 5,579–2–9 against Rs. 5,191–11–4 and Rs. 5,590, the revised estimate. The expenditure under "Sundries and Contingencies" exceeded the revised estimate by Rs. 108–5–7. This excess expenditure was met from the savings under "Establishment," "Medicines and Supplies" and "Diet of Patients," and was due chiefly to the larger purchase of country medicines, &c. The house-rent on account of the branch dispensary building for four months of the year 1895–96 had also to be paid during the year under report. The number of out-patients treated in the main hospital showed a decrease below that in the previous year, and was 11,038 against 11,302, whereas the attendance in the branch dispensary showed a marked increase, the number of out-patients treated being 11,703 against 8,409 in the previous year. Three hundred and eighty-five in-patients were treated in the main hospital against 377 in 1895–96. The average daily attendance of both in and out-patients in the hospital was 13·77 and 60·31 against 13·93 and 72·87, respectively, in the preceding year, and that in the branch dispensary was 51·38 against 45·6 in the previous year.

54. In accordance with the suggestions of the Acting Collector of Malabar in paragraph 3 of his endorsement on the budget report of this municipality for 1897–98 read in G.O., No. 716 M., dated 27th March 1897, the council have resolved to construct a lying-in ward in the main hospital, a long felt desideratum, and to have a more decent building rented for the branch dispensary out of the sum of Rs. 2,600 saved out of the road allotment.

55. *Establishment.*—The decrease below the revised estimate is slight and calls for no remarks.

56. *Medicines and Supplies.*—The expenditure under "Medicines and Supplies" was Rs. 836–5–5 against Rs. 784–14–0 in the previous year, the increase in the actuals of the year under report being due to the increased demand for medicines in the branch dispensary.

57. *Diet of Patients.*—The expenditure under this head amounted to Rupees 655–15–4 against Rs. 700, the revised estimate, and Rs. 667–3–2, the actuals of the previous year. The decrease in expenditure is due to the reduction at which the contract was given, although the number of in-patients treated during the year was 385 against 377 in the previous year.

58. *Sundries and Contingencies.*—A sum of Rs. 798–5–7 was spent against Rs. 690, the revised estimate, and Rs. 646–8–2, the actuals of the previous year. The cause of increase over the revised estimate has been explained in paragraph 53 *supra*. The midwife was paid partly by salary and partly by results, at the rate of Re. 1 per labour case attended. The number of cases attended by the midwife was 66 against 88 in the previous year.

59. Including the amount of Rs. 117–8–0 spent for the repair of hospital buildings and out-houses, the cost of maintaining the municipal hospital and the branch dispensary amounted to Rs. 5,696–10–9. Deducting the contribution paid from the local funds on account of the maintenance of the main hospital (Rs. 2,290–6–7) and other receipts from the hospital, viz., sale of grass in the hospital compound (Rupees 30–8–0), sale of deal-wood boxes, &c., in the hospital (Rs. 6–14–9), sale of medicines to patients not attending the hospital (Rs. 15–12–9), the net cost to the municipality amounted to Rs. 3,353–0–8 against Rs. 3,066–12–4 in the previous year.

60. *Contribution to Provincial Funds.*—These amounted to Rs. 474 against Rs. 630, the revised estimate, and Rs. 602, the actuals of the previous year.

61. *Vaccination.*—The establishment consisted of two vaccinators—one first class and one second class, the female vaccinator having left the service from the 1st April 1896. The establishment charges amounted to Rs. 286–9–0 against Rs. 290, the revised estimate, and Rs. 389–14–2, the actuals of the previous year, and the contingent charges to Rs. 210–2–3, against Rs. 231–10–9, the actuals of the previous year. Statement XIII shows the detail of work done by each of the vaccinators. As in the previous year, the first-class vaccinator was in charge of infantile vaccination. The total number of operations performed by the municipal vaccinators was 2,357 (including 1,167 cases of infantile vaccination) against 3,581 (including 1,393 cases of infantile vaccination) in the preceding year. The number of successful operations 2,337 against 3,155 in the previous year. The decrease in the operations is chiefly was due to the reduction in the establishment owing to the fact that all the unprotected cases between 1 and 10 years had been vaccinated in the previous years. The percentage of successful cases of primary vaccination was 99·2 against 88·3 and that of re-vaccination 95·8 against 76·7 in the previous year. Infantile vaccination received my most careful attention, and the instructions of the Sanitary Commissioner with regard to the vaccination of infants, approved in G.O., No. 1502 M., dated 19th October 1894, were strictly adhered to. The percentage of successful cases under infantile vaccination was 99 against 90·3 in the previous year. The municipal prosecutor reported to the Magistrate 215 cases, wherein the parents or guardians failed to have their children vaccinated. Of these, children were vaccinated in 169 cases, and 46 cases were pending before the court at the close of the year.

62. The total charges under vaccination amounted to Rs. 496–11–3 and the average cost of each successful case was As. 3–5 against As. 3–2 in the previous year.

63. *Registration of Vital Statistics.*—The number of births and deaths registered was 1,607 and 1,566, respectively, against 1,543 and 1,125 in the year 1895–96. The number of persons prosecuted for failure to register births and deaths was 58 against 66 in the previous year. There were 440 deaths from cholera, 3 from small-pox, 260 from fever and 180 from dysentery and diarrhœa and 683 from all other causes. Cholera broke out in the month of July 1896 and continued in a sporadic form throughout the year. The number of attacks was 660, resulting in 440 fatalities. All remedial measures, as suggested in G.Os., Nos. 1028 M. and 1536 M., dated 26th June 1895 and 9th September 1896, respectively, were adopted to check the spread of the disease. Two temporary maistries and four scavengers, each on Rs. 8 and Rs. 6, respectively, were entertained during the period when the disease prevailed in the town. The hospital assistants of the main hospital and the branch dispensary were

directed to hold themselves in readiness to give immediate medical relief whenever their services were required. The civil apothecary had a general supervision over those employed on cholera duty. Great care was bestowed in the removal of cholera vomit and excreta with a view to have them burnt immediately. All the public wells, and several private wells near the affected localities, were disinfected with permanganate of potash.

64. The charges on account of the registration establishment amounted to Rs. 180, as in the previous year, and the contingencies to Rs. 101–8–10 against Rs. 56–4–9. The increase in the expenditure was due to the printing of new forms of death and birth registers as suggested by the Sanitary Commissioner.

65. *Conservancy, Road-cleaning, &c.*—In addition to the staff of the previous year the appointment of an additional scavenger to clean the Kalpatty river-bed was sanctioned in G.O., Mis. No. 1968 M., dated 16th November 1896. For the purposes of sanitation the town remained divided into seven sections as in the previous year. The total expenditure under establishment amounted to Rs. 5,785–13–10 against Rs. 5,900, the revised estimate, and Rs. 5,668–4–2, the actuals of the previous year. The increase in the actuals of the year under report over the previous year's figures was partly due to the savings effected in the pay of establishment, being less than that in the previous year and partly due to the additional expenditure incurred by the entertainment of a scavenger to attend to the Kalpatty river-bed from 28th December 1896 and to the payment of horse allowance to the sanitary inspector for a portion of the year. A sum of Rs. 43–8–2 was spent for the repair of some rubbish and night-soil carts (Rs. 39–9–0) and for the repair of the cinerator that is near the Kundugad rubbish depôt (Rs. 3–15–2), against Rs. 308–0–6, the actuals of the previous year. The rubbish and the night-soil carts were thoroughly repaired during the previous year and continued to be in good order during the year under report.

66. The annual repairs to the latrines were done at a cost of Rs. 112–1–1 against Rs. 100–5–9 in the previous year. A provision of Rs. 800 has been made in the current year's budget estimate for the thorough repair of latrines as required by G.O., No. 413 M., dated 30th March 1894. During the year under report the usual arrangements with regard to sanitation were made at the car festivals at Kalpatty and Big Bazaar and at the festival at Madappalli temple.

67. *Private Scavenging.*—The number of houses under the private scavenging system was 664 against 647 in the previous year. The cost of maintaining the establishment, as detailed in Statement II-B, amounted to Rs. 1,530–9–2, against Rs. 1,540, the revised estimate, and Rs. 1,492–8–3, the actuals of the previous year. A sum of Rs. 25 also was spent under "Contingencies, such as cost of scavenging carts, &c.," for the purchase of tins required for the scavengers.

68. *Cholera Charges.*—These amounted to Rs. 396–2–4, and the details of expenditure are shown below:—

	Rs.	A.	P.
Pay of temporary establishment entertained	201	5	6
Cost of cholera medicines purchased	78	12	0
Carriage-hire to medical subordinates on cholera duty	15	0	0
Miscellaneous charges such as conveying cholera patients to hospitals	21	9	10
Cost of medicines purchased as per No. 4 of the rules "for combating bubonic plague" circulated with G O., No. 1985 M., dated 18th November 1896	79	7	0
Total ..	396	2	4

69. *Contingencies.*—Rs. 116–1–6 were paid against the revised estimate of Rs. 120.

70. The total expenditure under conservancy amounted to Rs. 7,897–3–0 against Rs. 8,130, the revised estimate, and Rs. 7,618–13–8, the actuals of the last year. The increase over the last year's expenditure was chiefly due to the increased expenditure under "Cholera charges." The particulars as to the savings from which the

additional allotment required for "Cholera charges" were met will be found in Statement VI-A. The number of latrines, urinals and dust-bins was the same as that in the previous year, viz., 13 (8 Crawford, 1 pucka-built and 4 tatty), 1 and 151, respectively.

71. *Grant 4, Lighting and Miscellaneous.*—No additional lights were put up in the year under report, but 24 iron rails were purchased and substituted for wooden lamp-posts at a cost of Rs. 160. The expenditure under lighting contingencies was Rs. 1,289–2–1 against Rs. 1,400, the revised estimate, and Rs. 1,194–12–11, the actuals of the previous year. For the purpose of lighting, the town was divided into sixteen sections, and the lighting was supervised by the councillors. The lighting was done by a contractor, as usual, in the previous years. The number of lights at the end of the year was 155, the same as that in the last year.

72. *Miscellaneous Charges.*—These amounted to Rs. 1,182–5–3, against Rupees 1,025–9–8 in the previous year, and are detailed hereunder:—

	Rs.	A.	P.
Travellers' bungalow	188	14	6
Avenues	22	11	4
Public garden	84	14	0
Other charges, such as rewards for destruction of dogs ..	43	5	0
Printing	712	13	9
Other items	129	10	8
Total ..	1,182	5	3

73. The increase in the expenditure over that in the previous year was, chiefly, on account of "Printing." The charges under "Other items" exceeded the revised estimate chiefly by the payment of Rs. 69–2–0, being the balance amount of composition duty on the outstanding debenture bonds as required in G.O., Mis. No. 4009, Revenue, dated 7th October 1896.

74. *Grant 5.*—The outlay under this grant amounted to Rs. 3,815–9–6 against Rs. 3,930, the revised estimate, and Rs. 3,559–15–0, the actuals of the previous year, and it included the cost of office establishment (Rs. 1,531–14–4), establishment for collection of municipal taxes (Rs. 1,034–5–8), purchase of account books, &c. (Rupees 381–1–3), office contingencies (Rs. 331–4–3), and contributions for central office and audit establishments (Rs. 534). The actuals in the expenditure on account of contribution to central office and audit establishments exceeded the revised estimate by Rs. 64, and this excess expenditure was sanctioned out of the savings available under "Printing."

75. The expenditure under Grant 5 was 6·2 per cent. of the current receipts against 6·1 per cent. in the previous year.

76. *Repayment of Debt.*—A sum of Rs. 1,840, including Rs. 840 the interest on Rs. 1,400 due to debenture-holders, was paid on 1st February 1897. Further particulars are shown in Statement VIII.

77. *Advances recoverable.*—The unadjusted advances for the year amounted to Rs. 498–13–4, and are detailed below:—

	Rs.	A.	P.
Compensation for lands taken up for the cart-stand	480	7	6
Advance to the sanitary inspector for the purchase of cholera medicines	15	0	0
Portion of compensation for land taken up for the Kumarapuram road	2	4	10
Cooly-hire paid for the removal of certain attached articles ..	0	1	0
Portion of advance given for the construction of temporary latrine at Kalpatty Car festival	1	0	0
Total ..	498	13	4

78. *Refunds of other than Current Collections.*—The expenditure under this head amounted to Rs. 39–15–6 against the revised estimate of Rs. 50.

IV.—Closing Balance.

79. The year under report closed with a balance of Rs. 3,816–8–11 against Rs. 770, the revised estimate, and Rs. 5,602–0–3, the actuals of the previous year.

80. *Municipal Accounts.*—The accounts of the year 1895–96 were audited by M.R.Ry. K. Govindan Avargal, Assistant Inspector of Local Fund Accounts, and were found to have been in a satisfactory condition. In concluding his audit notes, he remarked:—"The general result of the audit is very satisfactory, and this is due to the continued closer supervision of the accounts, as a whole, by the Chairman."

81. *General Administration.*—In summarising the year's administration, I trust that the Government will be pleased to consider that the administration of this municipality continued to be satisfactory. Notwithstanding the fact that the revision of tax on buildings and parambas was completed only in October, and the collection of taxes commenced only from November 1896, the collection of taxes and other revenues has been satisfactory, the major portion of the arrears left uncollected at the close of the financial year having been since collected. In spite of the delay in the issue of bills owing to the revision of registers, the collections under tax on buildings and lands were Rs. 16,620–11–0 in the year under report against Rs. 14,836–4–10 in 1895–96. Education improved; the results of the various University examinations were very creditable; the sanitation of the town was efficient; the conservancy clauses of the Act were rigorously enforced; and the work done in the medical institutions was good.

Enclosure.

Concise Annual Report of the Municipal Hospital and Branch Dispensary, Palghat, for the year 1896–97.

1. *Public Health.*—The public health has not been good owing to the prevalence of cholera. The disease made its appearance in July, having been imported from the Kolar gold fields and is still prevalent, but in sporadic form. Six hundred and sixty cases were registered in the town and in the villages constituting the municipality with 440 fatalities.

Vital Statistics.

Months.	Population.	Cause of death.					Total deaths.	Total births.
		Cholera.	Small-pox.	Fever.	Dysentery and diarrhœa.	All other causes.		
April 1896	39,481	..	..	15	9	50	74	150
May „		..	..	22	12	62	96	152
June „		..	..	22	16	53	91	151
July „		13	..	19	26	93	151	155
August „		26	1	25	52	80	184	162
September „		41	1	23	13	77	155	111
October „		7	..	28	7	49	91	150
November „		50	..	22	11	44	127	121
December „		70	..	16	5	56	147	137
January 1897		42	1	15	8	40	106	119
February „		89	..	29	10	39	167	90
March „		102	..	24	11	40	177	109
Total ..	39,481	440	3	260	180	683	1,566	1,607

2. *Sanitation.*—The town is in a fairly good state of sanitation. Some of the Brahmin villages are in an insanitary condition owing to opposition to the introduction of the private scavenging system. The Chairman of the municipality has been addressed on the subject, and endeavours are being made to enforce the adoption of the system.

The refuse and night-soil of the town are removed daily by hand-carts to the rubbish depôts and burnt in a cinerator.

There are thirteen latrines and one urinal, of which eight are Crawford's, one pucka-built and four tatty. They are freely used by the people. The system of private scavenging is extending in the town. The work is carried on by toties supervised by sanitary maistries and a sanitary inspector.

3. *Water-supply.*—There are nine public wells, the property of the municipality, protected by parapet walls and masonry flooring. The water is generally good and sufficient. Besides these there are a good many private wells which are used for drinking purposes. There are also several tanks scattered about the town which are used for bathing and irrigation purposes.

4. *Drainage.*—The drainage of the town is rather defective. There are only two masonry drains, one in Sultanpet and the other in the Big Bazaar. In other parts of the town storm-water is carried off by side channels. The sewage of houses is drained off through the backyards to gardens. There are no cess-pools.

5. *Vaccination.*—The work of vaccination is carried out by a first and a second class vaccinator. The former works at the hospital in a shed erected for the purpose under the supervision of the medical subordinate in charge, and the latter in the town. The system of compulsory vaccination is in force. The total number of cases vaccinated was 2,357, of which 2,337 were successful. As compared with last year, there is a decrease of 1,224 cases, which is accounted for by the dismissal of the second-class vaccinatrix from the beginning of the year; this individual being responsible for 1,200 cases in the year. Of the total number of cases performed, 1,119 were infantile, 1,190 primary operations, and 48 re-vaccinations.

6. *Hospital and Dispensaries.*—Two—the municipal main hospital in charge of a civil apothecary and a branch dispensary in charge of a second-class hospital assistant.

(*a*) *Nature and sufficiency of accommodation.*—The hospital consists of a main building and separate blocks. The main building comprises an office room, store-room, out-patients' waiting and compounding rooms, dressing-room, two male wards with bath and store rooms, and two female wards with bath and store rooms, male and female latrines and kitchen. The separate blocks consist of a pucka-built cholera ward, small-pox ward, male venereal ward and mortuary. There are also thatched sheds for caste Hindus, female venereal cases, and for low caste people.

The male wards can accommodate eight patients and the female eight, cholera ward four, small-pox ward four, male venereal ward four, and the thatched sheds each four.

The branch dispensary is a rented building and consists of only one room which is used for all purposes. The hospital assistant in charge reports that the accommodation is not at all sufficient and hopes that the council will soon see their way to providing a suitable building.

(*b*) *State of repair of Buildings.*—The hospital main buildings require repairs to roof and flooring. The latrines are in a very bad state of repair. A new cemented flooring is necessary.

The branch dispensary is said to be in a good state of repair.

(*c*) *State of repair of Furniture.*—Good.

(*d*) *Inspections.*—The hospital and the dispensary were inspected in the month of June.

(1) For want of funds nothing has been done to carry out the suggestion of the Surgeon-General with the Government of Madras regarding the demolition of the present caste shed and the construction of a pucka building.

(2) For the same reason the construction of a pucka-built lying-in ward has been postponed.

(*e*) The sum of Rs. 13-7-9 has been realized on sale of medicines at the main hospital.

(*f*) The total number of patients treated at the main hospital was 11,423 against 11,679, and at the branch dispensary 11,703 against 8,409.

(*g*) The number of deaths was 79; the large majority, viz., 43, being from cholera. There were no deaths from septic disease.

(*h*) *Operations and Results.*—At the main hospital 387 operations were performed, and at the branch dispensary 326; there was no casualty.

(*i*) The establishment is sufficient and efficient.

(*j*) *Midwives—Work actually done.*—The midwife attended 66 cases against 88 in the previous year. When unengaged in her legitimate work she attends the hospital and assists in the dressings of the female patients.

PALGHAT,
9th April 1897.

(Signed) C. D'SYLVA,
Civil Apothecary.

No. 1675.

Forwarded.

CALICUT,
21st May 1897.

(Signed) T. J. HACKETT-WILKINS, Surgn.-Lieut.-Col.,
District Medical and Sanitary Officer.

Endt. No. 2826—R. 97.

Forwarded.

16th July 1897.

(Signed) R. F. AUSTIN,
Ag. Head Asst. Collector.

Endt. on C. No. 273-M.

Submitted.

2. The Divisional officer has said nothing about the state of the roads. But from what I saw of them, in December last, I can say that they were in fair order.

CHAVAKKAT,
23rd July 1897.

(Signed) G. W. DANCE,
Acting Collector.

Review of the Palghat Municipal Report for 1896-97

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 2720 of 1897, dated 13-7-1897, from the Chairman, M.C. Palghat.

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Current No. of 189 , dated from the

Order— No. 2427 [illegible] 5/4/11/97

The ~~Estimated~~ receipts and charges of the Palghat Municipality for 1896-97 ~~, as passed by Government,~~ are compared below with the budget and revised estimates for the year and the actuals of 1895-96.

	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals 1896-97.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	17,353	1,080	5,610	5,602
Tax on Arts	3178	3,850	3,900	3287
Tax on Buildings and Lands	14,836	16,910	18,140	16,621
Water-tax on Buildings and Lands	"	"	"	"
Tax on Vehicles and Animals	318	450	450	340
Tax on Carts	1,634	1,750	1,750	1,716
Tolls	10,802	10,700	10,840	10,865
Realizations under Special Acts	174	40	110	112
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	584	510	530	636
Conservancy receipts	466	550	510	546
Fees and Revenue from Educational Institutions ..	15,247	17,380	15,700	15,664
Fees and Revenue from Medical Institutions	178	10	50	1646
Income from Markets and Slaughter-houses.	982	1,610	1,500	1,492
License fees	529	550	550	707
Other fees	645	770	630	478
Fines under Municipal and other Acts	364	500	350	385
Interest on Investments and premium on Loans ..	"	"	"	"
Grants and Contributions from Government	4790	4,980	4,410	4,328
Do. from Local Boards	2,616	3,060	2,870	2,840
Do. from other bodies	"	500	"	"
Recoveries for services to private individuals	839	1,120	1,020	840
Miscellaneous	91	90	90	117
Loans	"	"	"	"
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	"	"	"	"
Advances Recovered	20	"	10	1
Total ..	75,646	66,410	69,020	66,623

Charges.	Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals 1896-97.
	Rs.	Rs.	Rs.	Rs.
Grant I.				
New Works—				
Communications	"	"	600	346
Buildings	10901	7.803	7.510	5.260
Drainage	"	"	500	"
Water-supply	20	470	300	"
Repairs—				
Communications	6.869	8.260	7.160	6.041
Buildings	781	1.110	970	756
Drainage	77	"	"	"
Water-supply	22	100	100	33
Establishment	916	1.080	1.080	1.043
Tools and Plant and other Stores	47	100	100	69
Contributions for Public Works	"	"	"	"
Total	19.633	18.923	18.320	13.548
Grant II.				
Training Schools	"	"	"	"
Municipal Schools—				
(a) On the Salary System	20.974	20.745	20.350	20152
(b) On the Salary Results System	3.225	3.919	3.530	3351
Salary Grant	"	"	"	"
Results Grants	2.005	2.036	2000	2036
Combined Grants	"	"	"	"
Inspection	331	330	330	325
Miscellaneous				
Total	26.535	27.030	26.010	25.864
Grant III.				
Hospital and Dispensaries	5.192	6.130	5.590	5579
Contributions	602	630	630	474
Vaccination	622	670	540	497
Registration of Births and Deaths	236	280	300	282
Conservancy, Road cleaning and Road watering	7619	8250	8130	7.897
Total	14.271	15.960	15.190	14.729
Grant IV.				
Lighting	1195	1550	1400	1289
Markets and Slaughter-houses	"	"	"	"
Choultries	"	"	"	"
Travellers' Bungalows	174	240	240	189
Avenues	30	100	100	23
Public Garden, Survey of Land, Fire and other charges.	821	1.156	1.170	970
Total	2.220	3046	2.910	2.471
Grant V.				
Supervision and Management	3.560	4.084	3.930	3.516
Repayment of Debt	1.000	1.000	1.000	1.000
Interest on loan	900	840	840	840
Advances Recoverable	1.003	"	"	499
Refunds	142	30	50	40
Discount	"	"	"	"
Pensions and Gratuities	780	"	"	"
Investments	"	"	"	"
Balance	5.602	-4503	770	3816
Total	75.646	66.410	69.020	66.623

2. The Municipal Council held 26 meetings against 22 in the previous year. There was again a decline in the attendance of the members which ~~again declined and~~ was indifferent in the case of the non-officials and very irregular ~~for~~ in that of the officials. ~~The Govt. must insist upon strict punctuality being observed in future~~. The Collector will ~~can~~ call the attention of the officials to G.O. No. 869 M, dated 10th April 1897. ~~and report to Govt. in future the names of such of the~~ Non-officials whose habitually ~~as are~~ irregular in their attendance should be re-appointed. Thirteen seats were filled by election during the year, of which eight were contested, more ~~than fifty~~ per cent of the registered voters attending the poll.

3. Receipts (1) The net current demand under the taxes on arts and lands remained almost stationary, while under the on buildings, the ~~demand~~ registers of which were revised during the year, the demand ~~shared an~~ increased by ~~advance of~~ Rs 882.

Vide para 7 of the report

(2) The current collections under the

principal taxes ~~showed a further~~ again declined, while there was ~~some~~ improvement in the realization of the arrears. The collections in more especially of the current demand both cases were ~~[illegible]~~ very unsatisfactory & not ~~satisfactory~~ creditable to the admt. ~~and~~ there was a large balance of Rs 4123 outstanding on the 31st March 1897. The Chairman's explanation that the short collections were due to the employt of the bill collectors on duty ~~having been~~ ~~[illegible]~~ connected with ~~fully engaged in~~ the revision of the house tax registers, cannot be accepted ~~considered~~ as at all adequate ~~seeing that~~ Coercive processes were resorted to in ~~only~~ 2885 cases against 4242 in the previous year and ~~that~~ as many as 903 of these ~~[illegible]~~ warrants remained unexecuted at the end of the year. ~~A greater portion of the outstanding balance is however reported to have been since admitted. The [illegible] should also be speedily collected.~~

Vide para. 10. of the report.

Vide para. 10 of the report.

As compared with the previous year, the income from the taxes on vehicles and carts and from ~~the sale of sweepings~~ school fees, rents of markets and slaughter houses and license fees, & from the sale of sweepings showed an advance, ~~which is gratifying~~. But there was a decrease of Rs 167 ~~as compared with the previous year~~ in the income from cart-stand fees, ~~which~~ owing ~~was due~~ chiefly to the default ~~full amount~~ of the ~~lease not having been paid by the~~ contractor, ~~before the close of the year~~

Vide para. 27. of the report.

(4) The number of houses served by the private scavenging agency was slightly higher ~~[illegible]~~ being 664 against 647 in 1896 but the service was worked at a loss of Rs 729 against Rs 718 in that year. The continuance of this unsatisfactory state of things is not creditable. ~~If the rate of~~ fees levied for the service ~~is~~ are evidently too low and should be raised in the current year; ~~as it is~~ not being equitable that the revenue derived from the general taxpayer should be ~~utilized~~ spent upon a purely private service. It is also observed that notwithstanding the repeated instructions of Govt. ~~on the subject~~, the ~~rate~~ fees were not collected in advance. This neglect should not ~~be allowed~~ again become ~~[illegible]~~ the subject of complaint. ~~Steps should be taken~~ to extend the system. ~~to the large number (5) of houses which are still outside it~~

The service is still in a very backward condition, only about one eighth of the no. of houses and to the tax on buildings ~~being~~ having yet been brought under minor control. The Govt trusts that strenuous efforts will be made.

4. Expenditure (1) Public works.

The only new work of importance undertaken during the year was the construction of the Dance market on which an expenditure of Rs 11,456 was incurred up to ~~the~~ 31st March 1897, against an estimate of Rs 13,500 and the work is stated to

have been almost completed. The total outlay on communications amounted to Rs 6887 or 58.8 per cent of the net Municipal income from tolls. The Head Assistant Collr ~~in charge of the division~~ has not reported on the condition of the town roads, an omission which should not ~~be allowed to~~ recur, but the Collector states that they were in fair order.

(2) Education. The ~~total~~ net outlay on education amounted to Rs 5865 or 17.9 per cent of the income from taxation. Of this sum the net expense ~~Rs 902 were spent~~ on ~~secondary~~ education was Rs 1502 ~~and~~ while the remainder was spent on primary education.

As in the previous year, the Municipal Council maintained a second grade College on the salary system and ten primary schools on the salary result system, of which two were for Muhammadans and two for Chucklers and Cherumas. The attendance at these ~~schools~~ institutions improved, being ~~985~~ 1027 against 985 in the previous year. The Victoria College did well at the University examinations, twelve out of 24 students sent up for the First in Arts examination and 29 out of 43 presented for the Matriculation

Vide para. 37. of the report

On the repairs of road on Rs 6041 were spent against the Mgt allot. of Rs 8280. It is not clear that the whole of the difference is attributable to economical savings on the estimates. This shd have been fully stated & it shd also have been explained why the whole of the surplus was not fully spent on ~~other~~ road the improvement of other roads not entered in the original budget forecast.

successful. The results of the Lower Secondary examination were however, poor, only six out of 32 students presented having passed ~~[illegible]~~ all the subjects. The primary schools fared well at the departmental examinations. The Municipal Council also aided four secondary and fourteen primary schools with result grants, against three secondary and sixteen primary schools in the previous year. There was a large falling off in the strength of these institutions taken together but the results of the grant examinations were satisfactory and the allotment for result grants was fully utilized. ~~during the year~~ The total number of boys under instruction in the Municipal and aided schools fell, being 2081 or 72.5 per cent of the male population of school going age against 2112 or 73.6 per cent in the previous year. ~~The number~~ Nearly fifty per cent of the ~~of untrained~~ teachers employed in the ~~schools~~ ~~still unduly high~~ steps should therefore be taken to replace the ~~unqualified~~ ~~in the current year~~ ~~[illegible]~~ masters by trained

Municipal and aided schools are untrained & unpassed. Boys who attend schools in which unqualified teachers are employed are placed at a great disadvantage which may affect them prejudicially throughout life. Active

(3) Medical Relief. The number of patients treated in the main hospital fell being 11423 against 11679 in 1895-96. The number attending the branch dispensary rose from 8409 to 11703. ~~A falling off~~. The hospital midwife attended only 66 cases of labour against 88 in the previous year. The cause of this decline has not been explained, ~~an enquiry which should now be applied~~. The attention of the Municipal Council is drawn to the remarks of the Civil Apothecary ~~regard~~ in clause (b) of para. 6 of his report regarding the repairs required to the hospital buildings, which should be carried out without delay, if this has not already been done

(4) Vaccination and Vital Statistics. The reported number of persons vaccinated during the years fell ~~from 2587 to 2357~~, being 2357 against 3581 in the 1895-96. ~~The percentage of success is however,~~ and the decrease being ascribed to the services of the vaccinatrix having been dispensed with ~~at~~ the beginning of the year. This is however no excuse for the decline in the duty of the Municipal executive to see that adequate ~~reported~~ was however very high The ~~percentage of success reported~~ ~~has been~~ being 99.2 against 88.1 in the previous years ~~and~~ it would have been satisfactory if the District Medical officer had ~~made~~ tested a certain proportion of ~~them~~ ~~and~~ being reported to ~~have~~ the result of

Vide para. V of the med. Report

Vide para-58 of the report.

his services to the trustworthiness of the returns.

of his verification. Infantile vac-
-tion also showed a slight dec
the total number of children un
one year successfully vaccinat
being 1158 or 29.3 per mille o
the population, against 1256
31.9 per mille in the previous y
and against a registered birth
of 40.7 per mille.

The ~~total~~ ~~number of births~~ deaths registered during the y
were 40.7 ~~per mille~~ and 39.7 ~~per~~ respect
mille of the population against
39.1 ~~per mille~~ and 28.5 per
~~respectively~~ in 1895-96. The ~~fo~~ unfortunately
the returns ~~of deaths~~ are to extraordinary
~~returns may be regarded as~~ ~~accurate~~, but as the
recorded the death rate ~~was affected~~ ~~recorded~~ was
a large cholera mortality 440 o
~~the~~ due to deaths from ch
being due to this cause - it ~~would~~ be
~~of course~~ probable that ~~the~~
~~would~~ to enable the deaths
returns ~~are~~ ~~could not be~~ ~~accurate~~
as yet wholly accurate.

Vide page 63 of the report.

(5) Sanitation. The outlay
this head amounted to Rs 7
95.7 per cent of the allotment
was 12-9 per cent of the curr
receipts. It is reported by
Civil apothecary that the san
~~of~~ the town ~~was~~ is in a fairly so
state; but from the inspection

Chapter 2 of the Civil Apothecary

of the Deputy Sanitary Commissioner, recorded in GO No. 9034, dated 18th April 1893, however, it is evident that much yet remains to be done before the defects noticed by this officer and in paras. 2 and 4 of the Medical report should receive effective attention.

5. General Remarks. The year closed with a balance of Rs 3816 or 6·3 per cent of the current receipts. Except in regard to the attendance of members, the collection of the municipal taxes and the evasion of the same, the Secretary's duties were carried out fairly to the satisfaction of the Chairman.

The delay in the submission of the report is unsatisfactory and should have been explained.

Statements in paras 34, 45, & 29/10 of the Chairman's report are necessary and should be omitted in future reports.

Dept. 25/11/97

I, The Chairman, M.C. Palghat.
2 " Pl. Dy. Bd. Malabar
2 " Coll. of Malabar.
" Accountant-General
" Director of Pub. Instn.
" Surgeon-General
" Sanitary Board
" Sanitary Commr.

Palghat

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Palghat during the official year 1896–97.

	1896–97.		Budget	Revised	Actuals, 1895–96 (audited figures).
	Details of Minor Heads.	Totals of Major Heads.	Estimate for 1896–97.	Estimate for 1896–97.	
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund		5602 - 3	1080 - -	5610 - -	17352 10 1
b. Endowments					
c. Water-tax Fund					
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	3287 8 -		3850 - -	3900 - -	3177 8 -
b. Tax on buildings (section 63) ..	12737 13 1		12870 - -	13950 - -	11329 - 11
c. Tax on lands (section 63) ..	3888 13 11		4040 - -	4190 - -	3507 3 11
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	340 8 -		450 - -	450 - -	318 - -
f. Tax on animals (section 77) ..					
g. Tax on carts and other vehicles without springs (section 85) ..	1716 1 -		1750 - -	1750 - -	1634 - -
h. Tolls (section 91)—					
Gross receipts . 16297-3-4					
Less Local Fund share 5432-6-8	10864 12 11	32829 8 11	10700 - -	10840 - -	10801 9 2
i. Penalties on account of—					
i. Tax on arts					
ii. Tax on buildings ..					
iii. Tax on lands					
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
vii. Evasion of tolls					
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds	11 9 -		40 - -	30 - -	28 10 -
b. Ferry rents					
c. Fees under Act II of 1888 ..	100 - -	111 9 -		80 - -	145 - -
Carried forward ..		32941 1 11	33700 - -	35190 - -	30941 - -

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palghat during the official year 1896-97.—*continued.*

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		32941 1 11	33700 - -	35490 - -	30941 - -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	18 1 9		20 - -	20 - -	13 12 -
ii. Rent of buildings					
iii. Avenue receipts	267 12 3		100 - -	130 - -	262 - 9
iv. Fees from Travellers' Bungalows	292 - -	577 4 -	280 - -	280 - -	294 12 -
b. i. Sale-proceeds of lands and buildings					
ii. Produce of lands, gardens, &c.	23 6 1		60 - -	60 - -	- 1 3
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	34 4 3	58 4 4	50 - -	40 - -	13 10 7
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	546 8 -	546 8 -	550 - -	510 - -	465 12 -
d. i. Fees from educational institutions	15663 8 3		17360 - -	15680 - -	15247 7 2
ii Other revenue from educational institutions ..		15663 8 3	20 - -	20 - -	
e. i. Sale-proceeds and composition fees of medicines ..	15 12 9		10 - -	10 - -	7 10 6
ii. Other Hospital receipts ..	30 8 -	46 4 9		40 - -	170 - 3
f. i. Income from markets ..	848 11 4		1000 - -	860 - -	624 14 5
ii. ,, slaughter-houses.	643 4 11	1492 - 3	610 - -	640 - -	357 8 5
g. Other fees					
i. Distraint fees	11 11 6		20 - -	20 - -	7 15 -
ii. License fees	706 10 -		550 - -	550 - -	528 15 -
iii. Cartstand fees	464 8 9		750 - -	610 - -	631 6 1
iv. Other fees	1 12 -	1184 10 3			5 12 -
h. Fines under Municipal and other Acts.	384 9 -	384 9 -	500 - -	350 - -	364 7 -
i. Interest on investments					
i. General, including choultries					
ii. Educational					
iii. Medical					
j. Premium on loans					
Carried forward ..		52,894 12 9	55,580 - -	55,010 - -	49937 - 5

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palghat during the official year 1896-97.—*cont.*

	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		52,894 12 9	55,580 - -	55,010 - -	49937 - 5
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings			500 - -	30 - -	303 5 4
Municipal Schools ..	4328 8 2	4328 8 2	4480 - -	4380 - -	4486 4 3
Other purposes					
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes					
b. From Local Boards—					
i. Education					
ii. Medical	2290 6 7		2510 - -	2320 - -	2066 4 3
iii. Other purposes	550 - -	2840 6 7	550 - -	550 - -	550 - -
c. Other grants and contributions—					
i. Education			500 - -		
ii. Medical					
iii. Other purposes					
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	827 7 -		1100 - -	1000 - -	817 - -
ii. Other purposes	12 2 -	839 9 -	20 - -	20 - -	21 8 -
b. Other items—					
i. Fishery rents					5 14 -
ii. Refunds of Expenditure of previous year					5 14 6
iii. Fee for numbering carts, &c.	54 9 -		60 - -	60 - -	53 9 -
iv. Other items	62 6 5	116 15 5	30 - -	30 - -	25 7 -
Carried forward ..		61020 3 11	65,330 - -	63,400 - -	58272 12 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palghat during the official year 1896-97—*cont.*

—	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Budget Estimate for 1896-97.			Revised Estimate for 1896-97.			Actuals, 1895-96 (audited figures).	
1	2			3			4			5			6	
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.
Brought forward ..				61,020	3	11	65,330	-	-	63,400	-	-	58,272	12
7. Extraordinary and debt—														
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.														
b. Loans—														
i. From Government ..														
ii. In the market from private individuals														
c. Realizations of Sinking fund for repayment of loans.														
d. Advances—														
i. Permanent													2	7
ii. Others	1	-	-	1	-	-				10	-	-	18	4
Total Receipts ..				61,021	3	11	65,330	-	-	63,410	-	-	58,293	1
Grand Total ..				66,623	4	2	66,410	-	-	69,020	-	-	75,645	11

Note to Statement I.

1. Tax on arts, &c., is levied on the first—~~all~~ 7 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. half annas for every 80 square yards of house sites
3. Water-tax on buildings and lands is levied at — per cent.
4. Tax on vehicles ~~and animals~~ is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart. per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 154 of 22-1-84, 413 of 20-8-85, 223 of 10-3-87 and 1204 of 5-9-94.
8. The house-tax registers were last revised in the official year 1896-97 and the land tax registers in the official year 1888-89. and the assessment recalculated in 1891-92
9. Total extent of land assessed is 3162 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

1. Houses - Buildings which fetch no rent are assessed at annas 6 per Rs 100 of the valuation with reference to the nature of the building and its locality & surroundings. In other cases 7½ per cent on rental
2. Lands have been assessed on the rent at 7½ per cent of paddy collected from lessees and commuted at 3½ paras a rupee
3. Parambu tax - House sites at 6 pice per 80 sq yds and garden lands at 7½ per cent on the rental.

Statement I-A.—Endowments entrusted to the Municipal Council under Sections 25 and 26 of Act V of 1884 for the official year 189 -9

Name of Institution	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations.	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contribution from Local Funds.	Contribution from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 *minus* Column 10).	Invested.	Current Charges.	Total (Statement II).	Allotted for Public Works, (Statement II-A)	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	Remarks.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Palghat for the official year 1896-97.

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	345 13 8				
b. Buildings	5260 5 5		7802 12 -	7510 - -	10901 7 8
c. Drainage				500 - -	
d. Water-supply		5606 3 1	470 - -	300 - -	20 2 -
2. REPAIRS—					
a. Communications	6041 4 4		8260 - -	7160 - -	6868 14 -
b. Buildings	756 - 1		1110 - -	970 - -	781 1 9
c. Drainage—					
i. Repairs to works ..					77 - -
ii. Establishment for flushing drains, &c.					
d. Water-supply—					
i. Repairs to works, machinery, &c	33 2 2	6830 6 7	100 - -	100 - -	22 6 -
ii. Establishment					
iii. Contingencies					
3. ESTABLISHMENT	1042 11 1	1042 11 1	1080 - -	1080 - -	915 8 1
4. TOOLS AND PLANT AND OTHER STORES.	68 6 -	68 6 -	100 - -	100 - -	46 13 -
5. CONTRIBUTIONS—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c. ..					
c. To others for public works ..					
Total, Grant I ..		13547 10 9	18922 12 -	18320 - -	19633 3 6
GRANT II—(*Education*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..					
2. MUNICIPAL SCHOOLS—					
i On Salary System—					
a. Establishment	1923 14 1		19995 - -	1930 - -	19885 8 10
b. Contingencies	718 8 10	20152 6 11	750 - -	720 - -	1088 9 4
Carried forward ..		20152 6 11	20745 - -	20350 - -	21974 2 2

Statement II.—Expenditure from the Municipal Fund of the Town of Palghat for the official year 1896-97—*cont.*

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		20152 6 11	20745 - -	20350 - -	20974 2 2
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	2481 8 5		2790 - -	2480 - -	2398 13 1
b. Result Grants	586 2 9		588 11 -	550 - -	448 2 -
c. Contingencies	283 9 11	3351 5 1	540 - -	300 - -	377 15 9
3. SALARY GRANTS	2036 5 -	2036 5 -	2036 5 -	2000 - -	2006 - 4
4. RESULTS GRANTS					
5. COMBINED GRANTS—					
a. Fixed Payments					
b. Result Grants					
6. INSPECTION—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	300 - -		300 - -	300 - -	300 - -
ii. Contingencies	24 8 -	324 8 -	30 - -	30 - -	30 8 8
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..					
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Common Drawing Master—					
i. Establishment					
ii. Contingencies					
d. Other items					
Total, Grant II ..		25864 9 -	27030 - -	26010 - -	26534 9 8
GRANT III—(*Sanitation and Medical Services*).					
1. HOSPITALS AND DISPENSARIES—					
a. Establishment	3288 8 5		3400 - -	3300 - -	3093 2 -
b. Medicines and Supplies	836 5 5		1137 - -	900 - -	784 14 -
c. Diet of Patients	655 15 4		764 10 5	700 - -	667 3 2
d. Sundries and Contingencies ..	798 5 7	6579 2 9	828 5 7	690 - -	646 8 2
e. Contributions to Local Boards .. &c., &c., &c. ..					
Carried forward ..		5579 2 9	6130 - -	5590 - -	5191 11 4

Statement II.—Expenditure from the Municipal Fund of the Town of Palghat for the official year 1896-97.—*cont.*

—	1896-97. Details of Minor Heads.	1896-97. Total of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		5579 2 9	6130 - -	5590 - -	5191 11 4
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* Contributions to Provincial funds for—					
i. Medical College ..	234 - -		300 - -	300 - -	327 - -
ii. Sanitary Inspection ..	187 - -		277 4 -	300 - -	222 - -
iii. Medical Reserve staff ..	53 - -	474 - -	53 - -	30 - -	43 - -
iv. Cutlers' Establishment ..					10 - -
b. Contributions to Local Boards, &c., for—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c, ..					
c. Other contributions					
3. Vaccination—					
a. Establishment	286 9 -		420 - -	290 - -	389 14 3
b. Contingencies	210 2 3	496 11 3	250 - -	250 - -	231 10 9
c. Contributions to Local Boards ..					
4. Registration of Births and Deaths—					
a. Establishment	180 - -		180 - -	180 - -	180 - -
b. Contingencies	101 8 10	281 8 10	100 - -	120 - -	56 4 5
5. Conservancy, Road cleaning and Road watering—					
a. i. Establishment	5785 13 10		5920 - -	5900 - -	5668 4 2
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	43 8 2	5829 6 -	225 - -	200 - -	308 - -
b. Private scavenging—					
i. Establishment	1530 9 2		1580 - -	1540 - -	1492 8 5
ii. Contingencies, such as cost of scavenging carts, &c. ..	25 - -	1555 9 2	130 - -	200 - -	42 14 -
c. Cholera charges ..	396 2 4	396 2 4	325 - -	170 - -	4 15 6
d. Contingencies	116 1 6	116 1 6	70 - -	120 - -	102 3 3
&c., &c., &c. ..					
Total, Grant III ..		14,728 9 10	15,960 - -	15,190 - -	14,270 6 8

Statement II.—Expenditure from the Municipal Fund of the Town of Palghat for the official year 1896-97.—*cont.*

—	1896-97. Details of Minor Heads.	1896-97. Totals of Major Heads.	Budget Estimate for 1896-97.	Revised Estimate for 1896-97.	Actuals, 1895-96 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*).					
1. Lighting—					
a. Establishment					
b. Contingencies	1289 2 1	1289 2 1	1550 - -	1400 - -	1194 12 11
2. i. Markets—					
a. Establishment					
b. Contingencies					
ii. Slaughter-houses—					
a. Establishment					
b. Contingencies					
3. Choultries—					
a. Establishment					
b Contingencies					
c. Feeding Travellers					
4. Travellers' bungalows—					
a. Establishment	151 - -		160 - -	160 - -	156 - -
b. Contingencies	32 14 6	188 14 6	80 - -	80 - -	17 14 -
5. Avenues—					
a. Establishment	22 11 4		40 - -	40 - -	30 2 2
b. Contingencies		22 11 4	60 - -	60 - -	
6. Public Garden—					
a. Establishment	69 8 -		70 - -	70 - -	67 5 3
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	15 6 -	84 14 -	100 - -	50 - -	22 11 6
7. Survey of land			170	120	
8. Fire—					
a. Establishment					
b. Purchase of fire-engine, buckets, repairs, &c.			100 - -	50 - -	
9. Other charges—					
i. Work done for private individuals other than private scavenging	- - -	- - -			
Carried forward ..		1,585 9 11	2,160 - -	1,910 - -	1,488 13 10

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 6 -97.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Komarapuram Road	600				345	13	8	
2									
3									
	Total ..	600				345	13	8	
(b)	Buildings								
1	Elsworthy Reading Room	1500				39	6	4	
2	Dams Market	13500	6235	8	4	5220	15	5	
3									
	Total ..	15,000	6235	8	4	5260	5	5	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works.—*cont.*

Number	Project.	Amount of estimate.	Past expenditure.			Expenditure in 189 -9 .			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1									
2									
3									
	Total ..								
(d)	Water-supply								
1									
2									
3									
	Total ..								

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications. First Class Roads							
1	Great Western road.				754	11	1	Total mileage of roads streets, lanes, &c., in the town. 59½ miles
2	Road from Olavakote to Big Bazaar				568	13	6	
3	Kongad road.				144	12	5	Metalled or Gravelled 22 / Unmetalled. 22
4	Sandupara Thodu road.				151	12	2	15½
5	Road from Olavakote to Kalpathi River				206	4	8	
	Second Class Roads.							
1	Road from Kalpathi River to Fort				689	14	8	Total mileage under maintenance. 59½
2	Pardkunnam road.				203	5	6	
3	Pattikkara road.				135	7	1	
4	Mannanchira and Fort roads				113	1	4	Metalled or Gravelled 22 / Unmetalled. 22
5	Vettilakulam road.				43	12	0	
6	Alatore road.				103	1	3	15½
7	Kollangode road.				178	1	8	
8	Yakara road.				199	10	11	
	Third Class roads.							
1	Kallepulli and Puthur roads				239	1	7	
2	Kottekad road				76	9	6	
3	Puthur Karu road				22	14	9	
4	Kunnathur road				39	7	8	
5	Road around Fort.				99	15	6	
6	Branch road from Fort to Yakara road.				26	5	11	
7	Kannadi River road.				73	1	5	
8	Kallikad road.				58	9	0	
9	Vithuny road.				50	1	9	
10	Robinson Bazaar road.				5	6	0	
11	Manyara road.				16	14	6	
12	Sullivans road.				30	0	0	
13	Agatheeswara & Kadulan Kunnam road				28	14	0	
14	Road from Govindarajapuram to Kottekad				23	2	6	
15	Jonspalayalam road.				13	1	6	
16	Racket Court road				23	5	8	
17	Road from Valakantara to Sallipuram				62	12	8	
18	Kanumalatara road.				11	10	6	
19	Irunellai Iramom road.				5	12	6	
20	Kunnathur Branch road.				56	14	9	
21	Palayapet road.				23	11	2	
22	Cheriakad road.				10	0	0	
23	Segaripuram road.				91	11	5	
24	Chittore road				229	8	10	
	Wages to permanent Jany Coolies				171	3	9	
	Repairing Iramoms, Streets, &c.				1058	3	3	
	Total ..	7160	0	0	6041	4	4	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Latrines	300	0	0	112	1	1	
2	Pounds	20	0	0	12	5	0	
3	Hospital and outhouses	120	0	0	117	8	0	
4	Municipal Office	100	0	0	81	3	0	
5	Victoria College buildings & fence	300	0	0	301	3	11	
6	Travellers Bangalow & fence	90	0	0	79	5	6	
7	S.R. School buildings	60	0	0	36	8	4	
8	Latrines for fairs & festivals	50	0	0	15	13	3	
	Total ..	1040	0	0	756	0	1	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number	Project	Grant.			Actual expenditure.			Remarks
1	2	3			4			5
		Rs.	A	P	Rs.	A	P	
(c)	Drainage							
1								
2								
3								
	Total ..							
(d)	Water-supply							
1	Municipal wells	35	"	"	33	2	2	
2								
3								
	Total ..	35	"		33	2	2	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers							
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General.—							
Overseers with a holas allowance of Rs5.	1	60	"	"	720	"	"
~~Maistries~~ Sub. Overseer	1	25	"	"	300	"	"
Peon	1	5	"	"	60	"	"
Total ..	3	90	"	"	1080	"	"
Deduct Fines and Stoppages ..					37	4	11
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1042	11	1

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
Pupils receiving scholarships							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
~~Head Master~~ Principal & Vice Principal ..	1	500	-	-	6000	-	-
1st Assistant Master	1	120	-	-	(1) 1409	2	6
2nd " "	1	80	-	-	960	-	-
3rd "	1	70	-	-	840	-	-
4th "	1	60	-	-	720	-	-
5th "	1	60	-	-	720	-	-
6th "	1	60	-	-	720	-	-
7th "	1	60	-	-	720	-	-
8th "	1	50	-	-	600	-	-
9th "	1	47	-	-	564	-	-
10th "	1	25	-	-	300	-	-
11th "	1	20	-	-	240	-	-
12th "	1	16	-	-	192	-	-
Malayalam Master	1	25	-	-	300	-	-
Sanskrit "	1	25	-	-	300	-	-
Writing "	1	20	-	-	(2) 215	-	-
Drawing Master "	1	25	-	-	300	-	-
Senior Gymnastic Instructor	1	15	-	-	180	-	-
Junior "	1	15	-	-	180	-	-
Clerk & Librarian	1	20	-	-	240	-	-
Head Peon	1	7	-	-	84	-	-
2nd Peon	1	6	-	-	72	-	-
3rd Peon	1	5	-	-	60	-	-
4th Peon	1	5	-	-	60	-	-
Scavenger	1	6	-	-	72	-	-
Total ..	26	1642	-	-	19498	-	6
Deduct Fines and Stoppages ..					64	2	5
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					19433	14	1

(1) For 11 months at Rs 300 and for one month at Rs 150.
(2) Entertained only from 9th March 1896
(3) For 7 months at Rs 21 & for 5 months at Rs 15.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
1. On the Salary Result System—							
A. V. School Head Master	1	18	-	-	216	-	-
Second Do	1	15	-	-	180	-	-
Third Do	1	10	-	-	120	-	-
Fourth Do	1	8	-	-	96	-	-
Total	4	51	-	-	612	-	-
Pattimattippuram Head Master	1	12	-	-	144	-	-
2nd Do	1	9	-	-	108	-	-
3rd Do	1	6	-	-	72	-	-
4th Do	1	5	-	-	60	-	-
Total	4	32	-	-	384	-	-
Perinlai Head Master	1	8	-	-	96	-	-
2nd Do	1	5	-	-	60	-	-
Total	2	13	-	-	156	-	-
Kokkam Head Master	1	7	-	-	84	-	-
2nd Master	1	5	-	-	60	-	-
Total	2	12	-	-	144	-	-
Kunnalattara Head Master	1	10	-	-	120	-	-
2nd Do	1	8	-	-	96	-	-
3rd Do	1	5	-	-	60	-	-
Total	3	23	-	-	276	-	-
Kalunkaparam Head Master	1	9	-	-	108	-	-
2nd Do	1	6	-	-	72	-	-
Total	2	15	-	-	180	-	-
Madrasa Militula Mistathe Head Master	1	9	-	-	108	-	-
2nd Do	1	6	-	-	72	-	-
3rd Do	1	4	-	-	48	-	-
Total	3	19	-	-	228	-	-
Mettapalayam Head Master	1	7	-	-	84	-	-
2nd Do	1	5	-	-	60	-	-
Total	2	12	-	-	144	-	-
Thekkekara' School, Kunnathuttmatta Teacher	1	7	-	-	84	-	-
Chermas' School, Parakunnam Teacher	1	7	-	-	84	-	-
Circle Gymnastic Instructor	1	15	-	-	180	-	-
Drawing Master	1	20	-	-	240	-	-
Total ..	26	226	-	-	2712	-	-
Deduct Fines and Stoppages ..					231	8	2
Add arrears for last year paid this year ..					1	-	7
Balance (Statement II) ..					2481	8	5

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster	1	25	-	-	300	-	-
Total ..	1	25	-	-	300	-	-
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					300	-	-
7. b. Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
8. Drawing Masters							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—							
Medical Subordinates	1	131	4	-	1575	-	-
" Hospital Assistant ..	1	25	-	-	300	-	-
Midwife	1	10	-	-	120	-	-
Clerk							
Compounder	1	15	-	-	180	-	-
Servants Ward attendant	1	7	-	-	84	-	-
" Waterman	1	5	-	-	60	-	-
" Cook	1	5	-	-	60	-	-
Gardener	1	5	-	-	60	-	-
Washerman	1	3	-	-	36	-	-
Coly. Male	1	6	-	-	72	-	-
Female	1	5	-	-	60	-	-
Female Ward attendant	1	5	-	-	60	-	-
Peon	1	5	-	-	60	-	-
Total	13	227	4	-	2727	-	-
Branch Dispensary							
Hospital Assistant	1	35	-	-	420	-	-
Compounder	1	9	-	-	108	-	-
Waterman	1	3	-	-	36	-	-
Total	3	47	-	-	564	-	-
Total ..	16	274	4	-	3291	-	-
Deduct Fines and Stoppages ..					2	7	7
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					3288	8	5

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—*cont.*							
3. VACCINATION—							
1st Class Vaccinators	1	15	-	-	180	-	-
2nd Class ~~Peons~~ Do	1	10	-	-	120	-	-
Total ..	2	25	-	-	300	-	-
Deduct Fines and Stoppages ..					13	7	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					286	9	-
4. REGISTRATION—							
Registrars	1	15	-	-	180	-	-
Peons							
Total ..	1	15	-	-	180	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					180	-	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—*cont.*							
5. a. "CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING."—							
Sanitary ~~Nuisance~~ Inspectors	1	30	-	-	360	-	-
" Horse allowance to Do ..		15	-	-	(1) 18	13	1
Peons @ Rs. 6	2	12	-	-	144	-	-
Maistries 4 @ Rs. 9 + 3 @ Rs 8	7	60	-	-	720	-	-
Scavengers @ Rs. 6	14	84	-	-	1008	-	-
Sweepers @ Rs. 6	48	288	-	-	3456	-	-
Road toties @ Rs 6	3	18	-	-	216	-	-
Toty to attend Kulpathy river bed	1	6	-	-	(2) 14	1	11
Extra Establishment for fairs & festivals					20	9	-
Road watering Coolies 2 @ Rs 5 + 2 @ Rs 3	4	16	-	-	(3) 48	-	-
Total ..	80	529	-	-	6,005	8	-
Deduct Fines and Stoppages ..					220	7	4
Add arrears for last year paid this year ..					-	13	2
Balance (Statement II) ..					5,785	13	10

(1) For 1 month & 8 days
(2) For 2 months & 11 days
(3) For 3 months only

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries	1	12	-	-	144	-	-
Scavengers @ Rs 6	20	120	-	-	1440	-	-
Total ..	21	132	-	-	1584	-	-
Deduct Fines and Stoppages ..					53	8	0
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1530	9	2
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs	A.	P.	Rs.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont*							
2. i. Markets—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II)							
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	6	-	-	72	-	-
Servants	1	5	-	-	60	-	-
Scavenger	1	2	-	-	24	-	-
Total ..	3	13	-	-	156	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					156	-	-
5. Avenues—							
Servants	2	6	-	-	24	-	-
Entertained only for five months							
Total ..	2	6	-	-	24	-	-
Deduct Fines and Stoppages ..					1	4	8
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					22	11	4
6. Public Gardens—							
Gardeners	1	6	-	-	72	-	-
Total ..	1	6	-	-	72	-	-
Deduct Fines and Stoppages ..					2	8	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					69	8	-

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.—							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	40	-	-	480	-	-
Clerks	1	20	-	-	240	-	-
Do	1	15	-	-	180	-	-
"							
Accountants	1	25	-	-	300	-	-
Peons	1	8	-	-	96	-	-
Peon	1	6	-	-	(1) 51	12	10
Masalchi	1	6	-	-	72	-	-
Municipal Prosecutor	1	10	-	-	120	-	-
Total ..					1539	12	10
Deduct Fines and Stoppages ..					7	11	6
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1531	14	4
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

(1) Entertained only from 12th June 96

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
~~Clerks~~ Shroff	1	15	-	-	180	-	-
Bill Collectors 2 @ Rs 12 & 3 @ Rs 8 ..	5	48	-	-	576	-	-
~~Peons~~ Phooees Clerk	1	8	-	-	96	-	-
Peons @ Rs 6	3	18	-	-	216	-	-
Total ..					1068	-	-
Deduct Fines and Stoppages ..					33	10	4
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					1034	5	8
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

STATEMENT III.—*Municipality of* Palghat — Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	5091	-	4				
1. Deposits by appellants	304	2	-	1. Credited to Municipal Funds ..	3288	8	11
2. Deposits by renters	3424	-	3	2. Returned to appellants	73	-	-
3. Deposits by contractors	115	11	7	3. Returned to renters			
4. Deposits as security by municipal servants				4. Returned to contractors	750	8	-
5. Deposited for the execution of work for which private parties are liable ..				5. Returned to municipal servants ..			
6. Other deposits under the Act or bye-laws	377	12	-	6. Returned to parties	4	9	6
				7. Paid to claimants	161	4	6
Total, Receipts ..	4,221	9	10	Total ..	4,277	10	11
Total, including balance ..	9,312	10	2	Balance ..	5034	11	3
				Total ..	9,312	10	2

STATEMENT IV-A.—*Municipality of* Palghat Demand, Collection and Balance tatement for the year 1896-97.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	3910	-	-	200	8	-	3709	8	-	2887	-	-	-	-	-	139	8	-	683	-	-
2. Tax on buildings	13625	7	5	-	7	6	13624	15	11	11455	-	9	25	12	5	111	11	-	2032	7	9
3. Tax on lands	3984	7	7	-	-	-	3984	7	7	3284	13	-	-	-	-	7	11	-	691	15	7
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	16125	-	-	-	-	-	16125	-	-	16039	5	10	-	-	-	-	-	-	85	10	2
6. Market rents	805	-	-	-	-	-	805	-	-	763	8	-	-	-	-	-	-	-	41	8	-
7. Slaughter-house fees	630	-	-	-	-	-	630	-	-	627	2	8	-	-	-	-	-	-	2	13	4
8. Rent of cart-stands	600	-	-	-	-	-	600	-	-	450	-	-	-	-	-	-	-	-	150	-	-
9. Private scavenging fees	1182	10	-	-	-	-	1182	10	-	689	1	-	-	-	-	219	15	-	273	10	-
10. Rent of lands	18	-	-	-	-	-	18	-	-	18	-	-	-	-	-	-	-	-	-	-	-
11. Tax on Carts	1596	-	-	-	-	-	1596			1596	-	-	-	-	-	-	-	-	-	-	-
12. Tax on vehicles with springs	402	-	-	12	-	-	390			258	-	-	-	-	-	-	-	-	132	-	-
Total ..	42878	9	-	212	15	6	42665	9	6	38067	15	3	25	12	5	478	13	-	4093	-	10

(1) Interest Rs 257-13-6 excluded. (3) Interest Rs 16-2-3 excluded (5) Interest Rs - - 1 - 9. excluded.
(2) Interest Rs 21-11-4 excluded (4) Interest Rs 14-8-9 excluded

Statement IV-B.—Arrears.

—	Balance of old demand.	Arrears of previous year.	Total demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	107	-	-	621	-	-	728	-	-	400	8	-	6	-	-	143	-	-	178	8	-	92-93 94-95 95-96 138 8 -
2. Tax on buildings	141	6	6	1599	11	1	1741	1	7	1276	12	4	-	-	-	140	3	11	324	1	4	13 4 - 6 13 6 5 6 2 6 247 13 4
3. Tax on lands	180	2	-	663	10	2	843	12	2	604	-	11	-	-	-	26	11	-	213	-	3	3 2 - 9 2 - 5 6 6 145 5 9
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - - - - - - - -
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - - - - - - - -
6. Market rents	-	-	-	220	1	2	220	1	2	63	8	-	-	-	-	156	9	2	-	-	-	- - - - - - - - -
7. Slaughter-house fees	-	-	-	399	3	3	399	3	3	-	-	-	-	-	-	-	-	-	399	3	3	- - - - - - 399 3 3
8. Rent of cart-stands	-	-	-	243	6	3	243	6	3	-	-	-	-	-	-	243	6	3	-	-	-	- - - - - - - - -
9. Private scavenging fees	25	9	-	234	4	-	260	7	-	138	6	-	-	-	-	60	2	-	61	15	-	- - - - 2 7 - 59 8 -
10. Day on Carts	-	-	-	122	-	-	122	-	-	120	1	-	-	-	-				1	15	-	- - - - - - 1 15 -
11. Day on vehicles with springs	96	-	-	166	8	-	262	8	-	82	8	-	-	-	-	105	-	-	75	-	-	- - - - 15 - - 60 - -
Total ..	550	1	6	4270	5	11	4820	7	5	2685	12	3	6	-	-	875	-	4	1253	10	10	16 6 - 15 - 8 14 - - 1052 5 4

Appendix A to Statements IV-A and IV-B.

Taxes.	Warrants remaining unexecuted at the beginning of the year.		Warrants issued during the year.		Total.		Warrants executed and warrants cancelled during the year.		Warrants remaining unexecuted at the close of the year.		Cancelled warrants on which no collections were made.		Collected after issue of warrants, but before distraint.		Property distrained, but not sold.		Property sold.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number of cases	Amount involved.	Number of cases.	Amount.	Number of cases.	Amount realized on distraint.	Number of cases.	Amount realized by sale.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
1. Tax on arts, &c. ..	99	664	8	-	204	1611	-	-	303	2275	8	-	207	1595	8	-	96	680	-	-	36	260	-	-	164	1299	8	-	7	36	-	-								
2. Tax on buildings ..	762	1501	11	4	951	1972	14	6	1713	3474	9	9	1194	2369	11	11	519	1104	13	10	152	92	7	6	1029	2170	1	5	11	103	1	-	2	7	15	-				
3. Tax on lands ..	370	503	12	4	369	1602	7	5	739	2106	3	9	489	432	7	7	250	673	12	2	26	9	13	6	461	1421	9	7	2	1	1	-								
4. Water-tax on buildings and lands ..																																								
5. Tax on vehicles with springs and palanquins ..	33	127	8	-	47	246	-	-	80	373	8	-	42	187	8	-	38	186	-	-	10	39	-	-	32	148	8	-	-	-	-	-								
6. Tax on animals ..																																								
7. Tax on carts, &c ..																																								
Total ..	1264	2797	7	8	1571	5432	5	10	2835	8229	13	6	1932	5585	3	6	903	2644	10	-	224	401	5	-	1686	5039	10	6	20	140	2	-	2	7	15	-				

× The amount due on account of these warrants is Rs 4-2-0

Appedix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Balance.	
	Number of cases.	Amount involved.	Number of cases.	Amount collected	Number of cases.	Amount collected.	Number of cases.	Amount involved.	Number of cases.	Amount involved.
1	2	3	4	5	6	7	8	9	10	11
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tax on arts, &c.	2	6 - -			1	3 - -	1	3 - -	-	- - -
2 Tax on buildings.	35	164 2 6			21	27 5 6	12	122 15 -	2	13 14 -
3. Tax on lands ..	11	72 15 -			3	6 9 -	8	66 6 -		- - -
4. Water-tax on buildings and lands ..										
5. Tax on vehicles with springs and palanquins ..										
6 Tax on animals ..										
7. Tax on carts and other vehicles without springs.										
Total ..	48	243 1 6			25	36 14 6	21	192 5 -	2	13 14 -

* In all these cases the amounts were realized

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Dalghat for the official year 1896-97.

STATEMENT V-A.—Showing the Satistics of Municipal Schools in the Municipality of Palghat for the official year 1896-97.

Schools.	Number of schools. At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 1897. Boys.	Girls.	Average attendance throughout the year.	Receipts. Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Expenditure. Masters. Fixed salary (masters, clerks and servants).	Results grant.	School fees.	Contingencies and Miscellaneous.	Total.	Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
I.—Colleges								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Victoria College	1	"	"	1	67	"	43	2595 13 1	" " "	3397 12 "	6 11 6	6500 3 7	8312 4 4	" " "	" " "	225 1 8	8637 6 "	2037 2 5	44 13 1	
II.—Upper Secondary Schools and Departments.																				
(1)	1	"	"	1	234	"	201	1553 " 4	" " "	8923 6 6	" " "	10476 6 10	9059 5 1	" " "	" " "	396 8 4	9455 13 5	1020 9 5	" " "	
(2)																				
(3)																				
Total ..	2	"	"	2	301	"	244	4148 13 5	" " "	12821 2 6	6 11 6	16976 10 5	17371 9 5	" " "	" " "	621 10 "	17993 3 5	1016 9 "		
Total of Colleges and Upper Secondary Schools and Departments ..																				
III.—Lower Secondary Schools and Departments.																				
(a) Salary System—																				
(1) Victoria College	1	"	"	1	113	"	99	" " "	" " "	2227 14 "	" " "	2227 14 "	2062 4 8	" " "	" " "	96 11 10	2157 3 6	68 11 6		
(2)																				
(3)																				
Total ..																				
(b) Salary-results System—																				
(1)																				
(2)																				
(3)																				
Total ..																				
Total, College and Secondary Schools.	3	"	"	3	414	"	343	4148 13 5	" " "	15049 " 6	6 10 6	19204 8 5	19433 14 1	" " "	" " "	718 8 10	20152 6 11	947 14 6	2 12 2	
IV.—Primary Schools and Departments.																				
(a) Salary System—																				
(1)																				
(2)																				
(3)																				
Total ..																				

* Shown as 2 Schools in abstract No. 1 of the annual statistics of Schools as follows:—

87

College 1 Municipal 67
Secondary schools 2 " 347.
414

Rs. 257-4-5
" 12 " —
" 18-5-6
" 19-10 "
301-3-11.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of Palghat for the official year 1896-97.—*cont.*

Schools.	Number of schools.				Number on rolls on 31st March 1897.		Average attendance throughout the year.	Receipts.					Expenditure.					Net cost to Municipality.	Average net cost per pupil in each class of municipal schools.	Remarks.
	At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Boys.	Girls.		Grants from Provincial Funds.	Grants from Local Funds.	School fees.	Other receipts.	Total.	Masters. Fixed salary (masters, clerks and servants).	Masters. Results grant.	Masters. School fees.	Contingencies and miscellaneous.	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
								Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(b) Salary-results System—																				
(1) Anglo Vernacular	1	"	"	1	82	4	78	" " "	" " "	359 8 9	" " "	359 8 9	612 " "	184 8 "	" " "	24 9 2	821 1 2	461 8 5		
(2) Pattimakinpuram	1	"	"	1	75	1	64	21 11 6	" " "	91 7 11	" " "	113 3 5	340 1 "	57 1 "	" " "	17 4 9	415 " 9	301 13 4		
(3) Kammalathara	1	"	"	1	51	11	43	26 15 5	" " "	39 3 1	" " "	66 2 6	252 7 5	21 " "	" " "	40 6 9	313 14 2	247 11 8		
(4) Irinilai	1	"	"	1	48	"	29	21 11 5	" " "	45 3 5	" " "	66 14 10	210 " "	27 6 6	" " "	40 6 9	277 13 3	210 4 5		
(5) Koppam	1	"	"	1	37	13	38	29 9 5	" " "	31 14 1	" " "	61 7 6	199 " "	38 10 "	" " "	34 6 9	272 " 9	210 9 3		
(6) Kalmandapam	1	"	"	1	51	2	37	21 11 5	" " "	39 1 9	" " "	60 13 2	218 " "	33 13 9	" " "	16 6 9	268 4 6	207 7 4		
(7) Parakkumam	1	"	"	1	42	"	21	" " "	" " "	" " "	" " "	" " "	84 " "	40 8 "	" " "	10 6 9	134 14 9	134 14 9		
(8) Kummathottimedu	1	"	"	1	38	4	22	" " "	" " "	" " "	" " "	" " "	84 " "	25 8 "	" " "	22 6 9	131 14 9	131 14 9		
(9) Madrasa Mithla Miratha	1	"	"	1	70	4	51	29 4 2	" " "	8 " 9	" " "	37 4 11	283 " "	83 11 6	" " "	28 6 9	395 2 3	357 13 4		
(10) Nellapalayam.	1	"	"	1	67	13	64	28 11 5	" " "	" " "	" " "	28 11 5	199 " "	74 " "	" " "	48 2 9	321 2 9	292 7 4		
Total	10	"	"	10	561	52	447	179 10 9	" " "	614 7 9	" " "	794 2 6	2481 8 5	586 2 9	" " "	283 9 11	3351 5 1	2557 27	5 11 6	
Total, Primary Schools	10	"	"	10	561	52	447	179 10 9	" " "	614 7 9	" " "	794 2 6	2481 8 5	586 2 9	" " "	283 9 11	3351-5 1	2557 27	5 11 6	
Grand Total of all Schools and Colleges	13	"	"	13	975	52	790	4328 8 2	" " "	1583 8 3	6 10 6	1997 8 11	21915 6 6	586 2 9	" " "	1002 2 9	23503-12 "	3505 1 1		

Monam Rajaiko 12 24-5-4
Pattimakinpuram 88
Kalmandapam 12 12-3-"
Rs 36-8-4

Foot-note to Statement V-A.

NUMBER of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts	24	12 (3 – First class)
Matriculation ..	43	29 (2 – First class)
Upper Secondary ..		
Lower Secondary ..	32	6. Full; 7. Compulsary & 1 optional; 6 Compulsary only
Primary School ..	42	28
Infant Standard ..	88	77
First Standard ..	82	68
Second Standard ..	73	54
Third Standard ..	76	48
Fourth Standard ..	"	"
	361	271

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Palghat for the official year 1896-97.

Schools.	Number of Schools. At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 1897. Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned. Rs.	A.	P.	Amount of such grant payable. Rs.	A.	P.	Amount disbursed. For current year. Rs.	A.	P.	For previous year. Rs.	A.	P.	Total. Rs.	A.	P.	Paid as salaries to masters. Rs.	A.	P.	Total expenditure from Municipal funds, columns 14 and 15. Rs.	A.	P.	Remarks.
1	2	3	4	5	6	7	8	9	10			11			12			13			14			15			16			17
GRANT-IN-AID.																														Rate at which grants were paid.
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																														
(*a*) Secondary																														
Ju Middle	1	"	"	1	91	1	77	47	175	"	"				350	"	"				350	"	"				350	"	"	
M. Lower Secondary	1	"	"	1	69	1	78	45	573	10	"				175	"	"				175	"	"				175	"	"	
minarayanapuram	1	"	"	1	120	"	112	73	548	4	"				250	"	"				250	"	"				250	"	"	
rani	"	1	"	1	109	"	77	77	399	8	"				180	"	"				180	"	"				180	"	"	
Total ..	3	1	"	4	389	2	344	242	2296	6	"				955	"	"				955	"	"				955	"	"	
(*b*) Primary																														
Mariyamman	1	"	"	1	62	"	65	56	209	12	"				180	"	"				180	"	"				180	"	"	
atinh Primary	1	"	"	1	72	5	52	44	257	6	"				100	"	"				100	"	"				100	"	"	
mmankovil	1	"	"	1	92	2	87	76	409	8	"				200	"	"				200	"	"				200	"	"	
G. M. Primary	1	"	"	1	87	23	62	42	140	2	"				75	"	"				75	"	"				75	"	"	
ppalamba	1	"	"	1	25	24	36	33	35	12	"				35	12	"				35	12	"				35	12	"	
Nurani	1	"	1	"																										Raised to Lower Secondary grade during the year.
Roman Catholic	1	"	"	1	68	"	40	37	99	10	"				50	"	"				50	"	"				50	"	"	
Pondikolum	1	"	"	1	28	18	29	24	72	8	"				70	"	"				70	"	"				70	"	"	
Pallipuram	1	"	"	1	37	9	35	33	78	8	"				70	"	"				70	"	"				70	"	"	
Muthoottara	1	"	"	1	50	5	31	25	52	12	"				35	"	"				35	"	"				35	"	"	
Nelliseery	1	"	"	1	58	7	45	33	74	"	"				60	"	"				60	"	"				60	"	"	
Ramanadapuram	1	"	"	1	38	23	33	15	40	4	"				40	4	"				40	4	"				40	4	"	
Vythinadapuram	1	"	"	1	55	2	62	59	176	"	"				125	"	"				125	"	"				125	"	"	
Pallipuram Mappalla	1	"	"	1	24	12	20	8	17	3	"				17	3	"				17	3	"				17	3	"	
Meppparamba do.	1	"	"	1	21	10	20	11	23	2	"				23	2	"				23	2	"				23	2	"	
Alavancodo do.	1	"	1	"																										
Total ..	16	"	2	14	717	140	617	495	1646-7	"	"	"	"		1081	5	"				1081	5	"				1081	5	"	
Grand Total ..	19	1	"	18	1106	142	961	737	3942-13	"	"	"	"		2036	5	"	"	"	"	2036	5	"	"	"	"	2036	5	"	

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of for the official year 189 -9 —*cont.*

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
B. Combined Grant Schools—																
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total ..																
Grand Total ..																
C. Salary Grant Schools—																
(*a*) Secondary																
Total ..																
(*b*) Primary																
Total .																
Grand Total ..																

STATEMENT VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Palghat.
for the year 1896-97.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of Expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Entries as per Statement II wherever there is alteration ..													
Grant I. 1 New works (b) Buildings	1500	"	"	6302	12	"	"	"	"	7802	12	"	G. O. No. 973 M. mis & list of allotments of funds 11-6-97. for the quarter ending 30th June 1896
(d) Water supply	300	"	"	170	"	"	"	"	"	470	"	"	List of allotments of funds for the quarter ending 30th June 1896
Grant II. 2 Mil. School i on Salary System. a. Establishment	20070	"	"	"	"	"	75	"	"	19995	"	"	List of transfers of funds for the quarter ending 31st March 97.
ii on Salary Result System b. Results Stipends	550	"	"	75	"	"	36	5	"	588	11	"	Do Do
4. Results Grants	2000	"	"	36	5	"	"	"	"	2036	5	"	Do Do
Grant III 1. Hospital & Dispensaries (a) Establishment	3410	"	"	"	"	"	10	"	"	3400	"	"	Do Do
(b) Medicines & supplies	1200	"	"	"	"	"	63	"	"	1137	"	"	Do Do
(c) Diet of patients	800	"	"	"	"	"	35	5	7	764	10	5	Do Do
(d) Sundries & Contingencies	720	"	"	108	5	7	"	"	"	828	5	7	Do Do
2. (a) ii Sanitary Inspection	300	"	"	"	"	"	23	"	"	277	"	"	Do Do
iii Medical reserve staff.	30	"	"	23	"	"	"	"	"	53	"	"	Do Do
Grant III 5. Conservancy Road Cleaning &c a. i Estt.	5900	"	"	20	"	"	"	"	"	5920	"	"	G. O. No. 1968 M. mis dy 16th November 1896.
Carried on	36780	"	"	6735	6	7	242	10	7	43272	12	"	

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Palghat.
for the year 1896-97—*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Grant III Brought over	36780	"	"	6735	6	7	242	10	7	43272	12	"	
5. (a) ii Other charges such as purchase or hire of Carts &c	300	"	"				75	"	"	225	"	"	List of transfer of funds for the quarter ending 31 March 97
(b) ii Contingencies such as cost of scavenging Carts &c	300	"	"	"	"	"	20 150	"	"	130	"	"	G.O. no 1968 M. mis dated 16 November 1896. List of transfer of funds for the quarter ending 31 March 97
(c) Cholera Charges	100	"	"	225	"	"	"	"	"	325	"	"	Do. Do
Grant IV 9 Other charges iii Printing	900	"	"				94 80	"	"	726	"	"	Do. Do. Do Do
V Other items	50	"	"	80	"	"	"	"	"	130	"	"	G.O. no 1388 M. mis dated 17 August 1896
Grant V b Collection of Mal taxes i Establishment	1070	"	"	70	"	"	"	"	"	1140	"	"	
c. Contributions to Central Office and Audit Establishment	380	"	"	94	"	"	"	"	"	474	"	"	List of transfer of funds for the quarter ending 31 March 1897.
	39880	"	"	7204	6	7	661	10	7	46422	12	"	
				661 6543									

Statement VII.—Tolls.

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Expenditure on Works.			Expenditure on Establishment.			Expenditure on Contingencies.			Expenditure on Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
13	Leased	16297	3	4	"	"	"	"	"	"	"	"	"	"	"	"	16297	3	4	5432	6	5	5432	6	5	"	"	"

Statement V.III—Loans.

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount re-paid. Up to 31st March 1897. Number of years.	Amount.	In 1896-97.	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount.	In 189 -9 .	Invested out of the total amount transferred up to end of 189 -9 . In Government Securities.	In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
RS. A. P.				RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
6 per cent for all the items										
2500 " "	For a mb Taken in 93-94	G.O. dy 25 Jany 92	43	4000 " "	1000 " "					
1500 " "	office 94-95	No 160 m. mis								
10000 " "	Dance market 94-95									
2000 " "	new slaughter house 94-95	G.O. dated 13 June 1892 No 1005 m. mis								
650 " "	Purchase of site for the Cartstand 94-95									
350 " "	Patimatin puram school 94-95									
Total 17000 " "				4000 " "	1000 " "					

Statement IX.—Showing the Incidence of the House-tax.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in column 2.	Assessed. Under 8 Annas. Number.	Amount.	8 Annas to Rs. 1½. Number.	Amount.	Rs. 1½ to Rs. 5. Number.	Amount.	Rs. 5 to Rs. 15. Number.	Amount.	Rs. 15 to Rs. 30. Number.	Amount.	Rs. 30 and above. Number.	Amount.	Total. Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Palghat.	8680	5098	1157	532 " 3	1755	1428 11 1	1747	4752 8 "	647	5175 9 9	52	952 11 "	9	783 7 10	5367	13624 15 11

Statement IX-A.—Showing the Incidence of the Tax on Arts.

Name of Municipality.	Assessed in Class I. Number.	Class I. Amount.	Class II. Number.	Class II. Amount.	Class III. Number.	Class III. Amount.	Class IV. Number.	Class IV. Amount.	Class V. Number.	Class V. Amount.	Class VI. Number.	Class VI. Amount.	Class VII. Number.	Class VII. Amount.	Class VIII. Number.	Class VIII. Amount.	Total. Number.	Total. Amount.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Palghat		.. .. ..		4 200 ..		40 1000 ..		90 1074 ..		142 849 ..		183 547 8 ..		20 39 ..		.. .. ..		479 3709 8 ..

Statement X.

1. Name of Municipality .. .. Palghat
2. Population as per last census 39481
3. Sanctioned number of Councillors { (a) Nominated .. .. 5 / (b) Elected .. .. 15 }
4. Actual number of Councillors on 31st March 1897 — 18
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 2 / Non-officials .. .. 2 }
   - (c) Elected .. { Officials .. .. / Non-officials .. .. 13 }

   Total .. 18

   - (d) Europeans and Eurasians 3
   - (e) Natives 15
5. Total number of meetings actually held during the year .. 26
6. Number of meetings adjourned for want of a quorum 4
7. Average attendance at each meeting *actually* held—
   - (a) Officials .. .. 0·8
   - (b) Non-officials .. .. 7·2

   Total .. 8

   - (c) Europeans and Eurasians .. .. 1·1
   - (d) Natives .. .. 6·9

   Total .. 8

8. Is the Chairman appointed or elected .. .. .. appointed
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

M. R. Ry. P. I. Chinnasamy Pillay Avargal Rao Bahadur

Government Notification No. 379 in the Fort St. George Gazette dated 3rd July 1894. with effect from the 14 July 1894

STATEMENT X-A.—Showing the particulars of Selections held in the Municipality of Palghat in 1896-97.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested	If contested, number of voters who went to the poll.
1	2	3	4	5	6	7
1. Kalpathi Ward.	8377	*249/268	15-7-96	1	uncontested	
			25-1-97	2	uncontested 2	
2. Puthur Ward	9881	*208/210	15-7-96	1	uncontested 1	
			25-2-97	2	contested 2	127
3. Sultanpet Ward.	8483	*111/214	7-5-96	1	uncontested 1	
			15-7-96	1	contested 1	63
4. Big Bazaar Ward	6826	*203/258	15-7-96	1	Contested	124
			25-1-97	2	Contested 2	170
5 Nurani Ward.	5916	*157/241	15-7-96	1	Contested	47
			25-1-97	1	Contested 1	110
6.						
7.						
8.						
9.						
10						
Total ..	39481	*983/1291		13		641

* No of Registered voters as per lists which were published on 2nd November 1895 and were in operation on the 15th July 1896.

STATEMENT XI.—Furnishing information regarding Municipal markets, houses served by the private scavenging agency, number of latrines and of lights, &c., in the Town of Palghat for the year 1896-97.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1897.	Number of public latrines on 31st March 1897.	Number of lamps removed in 1896-97.	Number of lamps put up in 1896-97.	Number of lamps on 31st March 1897.	Number of latrines on 31st March 1897.	Number of latrines demolished in 1896-97.	Number of latrines constructed in 1896-97.	Number of lamps on 31st March 1897.
1	2	3	4	5	11	10	9	8	7	6	12
12 Square Miles	Big Bazaar	Leased	664	15 V I Masonry Urinals	"	"	155	13 V I Masonry Urinals	4	"	155

STATEMENT XII – Showing particulars regarding the number of patients treated, &c., in the Town of Palghat. during the year 1896 - 97.

Name of hospital and dispensary.	Patients treated. In	Out.	Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Main Hospital	385	11038	11423	1. Chellammah	66	G.O. No 493 dn. 9th dated 24th March 1890
Branch Dispensary	"	11703	11703.	"		

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STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Palghat during the year 1896-97.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Above one year of age.	Number of successful operations. Below one year of age.	Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
1607	1566	58	Medical Subordinates								
			1								
			2								
			3								
			Total ..								
			Municipal Vaccinators								
			1 " Class Vaccinator	744	"	743	"	744	743	215*	These prosecutions were instituted as per G.O. No 1502 M dated 19th October 1894.
			2 " Class Vaccinator	423	1190	415	1179	1613	1594	36	
			3								
			Total ..	1167	1190	1158	1179	2357	2337	251	
			Grand Total ..	1,167	1,190	1,158	1,179	2,357	2,337	251	

Municipal Office, Palghat 13th July 1897.

Chairman.

71

Palghat

Palghat

2826

Enclosure No. I
to
Letter No. 2289
13-7-97

Encl. to Subject ex no 2826
of 16/7/97

COLLECTOR
19 JUL 1897
MALABAR

(Board S.R. schools)

Statement No. IV relating to the results of the Grant Examinations in the Palghat Municipality.

CHAIRMAN, MUNICIPAL COUNCIL
RECEIVED
17 MAY. 97

Standard.	1895/96 Compulsory Subjects only.				1896/97 Compulsory Subjects only.				Remarks.
	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.	43	21	18	3	42	28	3	25	Numbers presented show increase except in Standards IV & I in which the quality of the results has also deteriorated, the number passed has improved.
III. Standard	66	46	1	45	76	48	3	45	
II. Do.	62	54	7	47	73	54	17	37	
I. Do.	85	73	27	46	82	68	45	23	
Infant Do.	62	49	24	25	88	77	60	17	The results in Standards Inf to III are satisfactory.
Name of Subject.*	1895/96 Optional Subjects.				1896/97 Optional Subjects.				

Statement No. III. giving particulars as to the qualifications ... teaching Staff employed in the Palghat Municipality for 1896-97

CHAIRMAN, MUNICIPAL COUNCIL, PALGHAT. RECEIVED 17 MAY. 97

Classes of Institutions.		Number of Teachers employed.	Number possessing Trained Teachers' Certificates.	Number possessing Untrained Teachers' Certificates.	...ber with ...eneral ...ucation ...tificates.	Unpassed Teachers.	Remarks.
Colleges	Government				1	.	
	~~Board or~~ Municipal	4	.	3			
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
Secondary Schools.	Government				3	1	× The Drawing Master of the Victoria College Palghat is not included in this.
	~~Board or~~ Municipal	×15	7	4			
	Aided from Provincial Funds				6/9	1/2	The number of trained teachers has increased.
	Aided from ~~Local or~~ Municipal Funds	22/37	11	4	3	2	
	Unaided and Indigenous	9	2	2			
Primary Schools	Government				6	7	37 65 102 (9-2 40-19 29-21 50
	~~Board or~~ Municipal	29	14	2	.	.	
	Aided from Provincial Funds	2	1	1	14/20	12/19	
	Aided from Local or Municipal Funds	36/65	8	2	.	19	
	Unaided and Indigenous	20	1	.			

Note.—1. *In the column of remarks it should be noted whether the provision made in the budge...*
2. *No comments should be made except as notes entered in the column of remarks.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards ... training teachers during the year under report had been carried out.*

...he Chairmen of Municipal Councils concerned before the 1st May.

Cal 14/...

Asst Supr. of Schools
Wesh

15/5/97

1 d. R. 5,000—16-5-93.

Second language English	396	217	45	172	264	243	105	138
Do Malayalam	-	-	-	-	97	95	5	90
History	189	49	11	38	97	70	34	36
Geography	396	201	93	108	305	243	104	139
Mathematics	105	21	12	9	67	30	6	24
Drill with Gymnastics	-	-	-	-	37	5	2	3
Hygiene	45	23	5	18	27	25	11	14
Needlework	6	6	5	1	2	2	-	2
Drawing	-	-	-	-	8	4	-	4

Asst Inspector of Schools
West Coast Division

Calicut
21 May 1897

* Particulars relating to optional subjects need not be shown by standards.

Note—1. This statement should be submitted in three parts when necessary, one for salary-result schools, one for combined schools, and one for pure results schools.
2. In the last column should be entered the remarks of the Inspecting Officer bearing directly on the result.
3. No comments should be made except as notes entered in the column of remarks.
4. This statement should be submitted in time to reach the Presidents of Local Boards or the Chairman of Municipal Councils concerned before the 1st May.

OPTIONAL SUBJECTS. 1896/97 OPTIONAL SUBJECTS.

(Board's Schools)

Statement No. IV relating to the results of the Grant Examinations in the Palghat Municipality.

MUNICIPAL COUNCIL
RECEIVED
17 MAY. 97

Standard.	1895/96 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1896/97 Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do.									
IV. Do. including Primary School Examination.	43	21	18	3	42	28	3	25	Numbers presented show increase except in Standards IV & I in which the quality of the result has also deteriorated, the number passed has improved. The results in Standards II to IV are satisfactory.
III. Standard	66	46	1	45	76	48	3	45	
II. Do.	62	54	7	47	73	54	17	37	
I. Do.	85	73	27	46	82	68	45	23	
Infant Do.	62	49	24	25	88	77	60	17	

Name of Subject.*	1895/96 Optional Subjects.	1896/97 Optional Subjects.	

Results Schools.

Statement No. IV relating to the results of the Grant Examinations in Dalghat Municipality

Standard.	1896. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	1897. Compulsory Subjects only. Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.	33	28	1	27	51	34	4	30	
VI. Standard	72	26	1	25	60	33	-	33	
V. Do	84	19	-	19	67	30	1	29	
IV. Do. including Primary School Examination.	107	72	23	49	135	103	21	82	
III. Standard	150	114	19	95	157	124	15	109	
II. Do.	169	150	58	92	163	129	49	80	
I. Do.	183	158	71	87	182	161	132	29	
Infant Do.	162	133	97	36	146	123	92	31	
					961	787			

	1896.				1897.				
Standard.	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Number of pupils presented for the Standard.	Number passed.	Merit.	Ordinary.	Remarks.
VII. Standard or Lower Secondary Examination.									
VI. Standard									
V. Do									
IV. Do. including Primary School Examination.									
III. Standard									
II. Do.									
I. Do.									
Infant Do.									

CHAIRMAN, MUNICIPAL COUNCIL, PALGHAT.
RECEIVED
25 MAY. 97

A R no 90
22.5.1897

Urgent

G.O. Statement No IV

Forwarded to the Chairman, Municipal Council, Palghat. in lieu of the one already forwarded as it is suspected that certain figures in the one already forwarded are not correct.

Asubha Rao
22/5/97
Assistant Inspector of Sc.
W C D Wisin

I-W-Ano. 1611
25-5-97

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

Local and Municipal Department.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9*th July* 1897.
" " " " 30*th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. Forbes.
H. W. B[liss].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below:—

	Rs.
Enhancement of the tax on buildings and lands to $8\frac{1}{2}$ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[liss].

V. Raghava Charlu—15-10-97.

G. S. Forbes—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Notes connected with Cons. [illegible] 5.11.97

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 189 , No.

Current No. 2557 m of 1897, dated 9th July 1897 from the Collector of Vizagapatam

Current No. 3168 m of 1897, dated 30th August 97 from the do

SUBJECT.

Levy of taxes in the Vizagapatam Mtg

FOR ORDERS.

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from 7½ to 8½ per cent of the annual value and that of the water and drainage tax from 1 per cent in Waltair and 4 per cent in other parts to 8. per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explain how the income from the tax on arts is affected by the operati-

of the act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A. B and C 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 which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from 7½ to 8½ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and a credit was taken in the budget estimate for 1897-98 for an income of Rs 6,000 under this head. 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 this tax at the 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 one per cent in Waltair, instead of at 8 per cent as in the other parts of the town the total income from this source will be only Rs 13,522 or Rs 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs 15,963. It is also stated that this deficit cannot be made good by an increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the

amended Schedule-A has resulted in a decline of Rs 1684 in the revenue from that source and as there is no other course open to the council to meet this, except by levying the water-tax at a uniform rate of 8 per cent all over the town, the council requests, that this proposal may be sanctioned, especially in view of the fact that the benefits of the water works will be shared by Waltair also at no distant date.

Vide Statt. in C/V° 3168/11

3. In the first place, it has to be noted that 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. G.O. No. 22. M, dated 11th January and not Rs 15,963, as stated by the Chairman. The annual working charges of the scheme are estimated at Rs 2580, vide para 20 of Mr. Ellis' report printed on page 7 of the G.O. above quoted so that the total annual expenditure on account of the scheme will be Rs 12.545 + 2580 or Rs 15,125. As against this, the additional revenue which will be available if the water tax is levied at 1 per cent in Waltair and at 8 per cent elsewhere, is only Rs 13.299, as shown below:—

Enhancement of the tax on buildings and lands (6½ per cent)	Rs 1.777
Water tax at 1 per cent in Waltair and 8 per cent in other parts	13.522
Total	15.299
Deduct short income from the tax on arts	2.009
Balance	13.299

The municipal council will therefore still have to find Rs 1,826 and considering that a water tax of 1 per cent in Waltair is only calculated

to yield Rs 776, an additional three ~~and a half~~ per cent would at least be necessary. It is therefore submitted that the water tax may be levied at, say, 4 per cent in Waltair and at 8 per cent in other parts of the town.

HM

V.R. 15/10/97

S.V.R. 17/10/97

Yes — I think this will be right until the water supply is extended to Waltair

[illegible] 27/10/97

Local & Municipal

2429 M

2429 M

5-11-97

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

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

N. P.

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 $\frac{1}{2}$ 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:—

	Rs. A. P.
First instalment—	
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	5,904
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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

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

N. P.

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 $\frac{1}{2}$ 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:—

	Rs.	A.	P.
First instalment—			
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	5,904
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.

30th 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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. — 1897. — *Enclosures*

Regd. — 1897. — *Spare copies*

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

N. P.

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 $\frac{1}{2}$ 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:—

	Rs.	A.	P.
First instalment—			
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			
	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	5,904
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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. } 1897. *Enclosures*
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G.O., No. 2429 M., 5th November 1897.

N. F.

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.

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Total ..	13,522

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Amount available under water-tax ..	13,522	0	0	
Deficit ..	2,441	0	0	

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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.

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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.

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(*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.

No. 2429 M., 5TH NOVEMBER 1897.

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.

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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.
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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.

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Ag. Collector.

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

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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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
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G.O., No. 2429 M., 5th November 1897.

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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.

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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. 7½ per cent. as per Municipal demand registers	17,769
Add ½ 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. 4¼ 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. 8½ 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	5,904
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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

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

N. P.

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 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.

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. 7½ per cent. as per Municipal demand registers	17,769
Add ½ 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. 4¼ per annum	8,946	4	0	
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	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. 8½ 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.

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	100		50	*75	25	50	12	25	6	12
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		Rs.		Rs.		Rs.		Rs.		Rs.
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* 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.

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Ag. Collector.

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

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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.)

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Secretary to Government.

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

Copy to the Public Works Department.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. — *Regd.* — 1897. — *Enclosures* — *Spare copies*

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

N. P.

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.

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Dated—the 28th June 1897.

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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.

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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

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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.

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No. 2429 M., 5TH NOVEMBER 1897.

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

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W. O. HORNE,
Ag. Collector.

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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.

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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.

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Submitted.

R. GOVINDAROW,
Dy. Collector.

30th August 1897.

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

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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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. *Regd.* } 1897. *Enclosures* *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 :—

	RS. A. P.
First instalment—	
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.

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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).

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

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Dated—the 27th August 1897.
No.—1119.

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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.

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*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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

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

N. P.

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:—

	Rs.	A.	P.
First instalment—			
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.
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Submitted.

R. GOVINDAROW,
Dy. Collector.

30*th August* 1897.

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

Forwarded.

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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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. } 1897. *Enclosures*
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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.

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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.

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

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

Forwarded.

W. O. Horne,
Ag. Collector.

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Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam.

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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.

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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.

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Submitted.

30*th August* 1897.

R. Govindarow,
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Secretary to Government.

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

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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.

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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. 7½ per cent. as per Municipal demand registers	17,769
Add ½ 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. 4¼ 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. 8½ 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	5,994
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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. — *Enclosures*
1897.
Regd. — *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 $\frac{1}{2}$ 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
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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.

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(*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.

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	100		50	*75	25	50	12	25	6	12
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
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		Rs.		Rs.		Rs.		Rs.		Rs.
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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.
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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.

30*th August* 1897.

R. Govindarow,
Dy. Collector.

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

Forwarded.

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Ag. Collector.

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

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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.)

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Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam
(through the Collector).
Copy to the Public Works Department.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

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

Taxes.

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Dated—the 28th June 1897.

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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.

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	12,746
Add 1 per cent. water-tax of Waltair if levied as per G.O., No. 22 M., dated 11th January 1897	776
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Amount available under water-tax ..	13,522	0	0
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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.

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

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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.

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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.

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		Rs.		Rs.		Rs.		Rs.		Rs.
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—	VI		VII		VIII		IX			
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	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		
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		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Act IV of 1884 amended by	319	931½	104	191	601	600½	..	..	1,368	5,904
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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *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 $\frac{1}{2}$ 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).
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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.

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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.

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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.

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Submitted.

R. GOVINDAROW,
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30*th August* 1897.

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Copy to the Public Works Department.

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	3	8	2	4	1	2	1			
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		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Act IV of 1884 amended by	319	931½	104	191	601	600½	..	..	1,368	5,994
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*The numerical figures in roman show the old scale and those in italics the present scale.

Submitted.

R. GOVINDAROW,
Dy. Collector.

30th August 1897.

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

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. } 1897. *Enclosures*
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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.

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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 $\frac{1}{2}$ 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:—

	Rs.	A.	P.	
First instalment—				
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.

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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.

No. 2429 M., 5TH NOVEMBER 1897.

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
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Submitted.

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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.)

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Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam
(through the Collector).
Copy to the Public Works Department.

Government of Madras.

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Dated—the 28th June 1897.

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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.

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No. 2429 M., 5TH NOVEMBER 1897.

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

Forwarded.

W. O. HORNE,
Ag. Collector.

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Submitted.

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Secretary to Government.

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(through the Collector).
Copy to the Public Works Department.

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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.

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. 7½ per cent. as per Municipal demand registers	17,769
Add ½ 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. 4¼ 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. 8½ 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	5,904
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

No. 2429 M., 5TH NOVEMBER 1897.

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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. — 1897. — *Enclosures*

Regd. — *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.

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Add $\frac{1}{8}$ per cent.	1,185
Total assessment at 8 per cent. ..	18,954
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	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.
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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.

No. 2429 M., 5TH NOVEMBER 1897.

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.

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	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

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	3	8	2	4	1	2	1			
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Act III of 1897.	55	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.

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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.

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To the Chairman, Municipal Council, Vizagapatam
(through the Collector).
Copy to the Public Works Department.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
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G.O., No. 2429 M., 5th November 1897.

Taxes.

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Dated—the 28th June 1897.

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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.

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Total ..	13,522

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

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(*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).

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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.—1419.

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.
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—	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	5,904
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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *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:—

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

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No. 2429 M., 5TH NOVEMBER 1897.

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

Forwarded.

W. O. HORNE,
Ag. Collector.

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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.

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Submitted.

R. GOVINDAROW,
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30*th August* 1897.

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

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(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam
(through the Collector).
Copy to the Public Works Department.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. — *Enclosures*
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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.

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Dated—the 28th June 1897.

No.—768.

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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.

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	15,962	14	8 or
	15,963	0	0
Amount available under water-tax ..	13,522	0	0
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Secretary to Government.

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Dated—the 27th August 1897.
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—	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	5,904
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.

30th August 1897.

R. GOVINDAROW,
Dy. Collector.

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

No. 2429 M., 5TH NOVEMBER 1897.

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

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W. O. HORNE,
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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.
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Submitted.

30*th August* 1897.

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

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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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. *Spare copies*

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

N. P.

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.

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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.

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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

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Secretary to Government.

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

Copy to the Public Works Department.

Government of Madras.

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MISCELLANEOUS.

Recd. } 1897. *Enclosures*

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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.

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Ag. Collector.

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G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam.

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Dated—the 27th August 1897.
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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.

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	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.
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—	VI		VII		VIII		IX		Persons assessed.	Total demand.
	3	8	2	4	1	2	1			
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		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
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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.

30th 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

No. 2429 M., 5TH NOVEMBER 1897.

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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

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

N. P.

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 $\frac{1}{2}$ 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 :—

	Rs. A. P.
First instalment—	
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.

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	100		50	*75	25	50	12	25	6	13
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* 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.

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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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. — 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.

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Dated—the 28th June 1897.

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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.

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Amount available under water-tax ..	13,522	0	0
Deficit ..	2,441	0	0

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Forwarded.

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Ag. Collector.

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Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam.

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Dated—the 27th August 1897.
No.—1119.

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

Submitted.

R. GOVINDAROW,
Dy. Collector.

30th August 1897.

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

Forwarded.

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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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

Read.
Regd. } 1907.
Enclosures
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G.O., No. 1 M., 2nd January 1907.

Water and Drainage Tax.

Directing, with remarks, that the Municipal Council of Tanjore should raise the — from 6 to 8 per cent. of the annual value of buildings and lands from 1st April 1907, unless the Municipal Council shall show satisfactory cause to the contrary within one month from the date of receipt of this order.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

Letter—from J. P. BEDFORD, Esq., I.C.S., Acting Collector of Tanjore.
To—the Secretary to Government, Local and Municipal Department.
Dated—the 16th November 1906.
No.—D. Dis. 5117-Rev.

With reference to paragraph 2 of G.O., No. 1276 M., dated 17th July 1906, I have the honour to submit for the orders of Government the accompanying letter from the Chairman of the Municipal Council, Tanjore, enclosing the Council's resolution on the subject of the enhancement of water-tax in the Tanjore Municipality.

2. When forwarding the budget estimates of the Tanjore Municipality for 1906–1907, Mr. Davidson remarked that the water-works formed a crushing charge on the Municipal revenues and that the receipts from the special tax levied at six per cent. scarcely covered the ordinary expenditure under the head, exclusive of the heavy charges on account of interest and repayment of debt, and further pointed out the necessity for an enhancement of the rate of taxation to the maximum of eight per cent. provided in the Act. The Government accepted this view and requested the Municipal Council to submit the necessary proposals—*vide* paragraph 4 of G.O., No. 709 M., dated 10th April 1906. The Council at first referred the matter to a sub-committee of three members and on 30th August 1906 eventually resolved by a majority not to enhance the tax for the following reasons:—

(1) that the charges on account of establishment were high as compared with other Municipalities;

(2) that the water-tax in Tanjore was the highest in the Presidency, except that in Ootacamund; and

(3) that Tanjore was comparatively poor and could not bear additional taxation.

On the 21st September 1906 the Tanjore Rate-payers' Association also passed a resolution demurring to the proposed increase of taxation. Some of the residents of the town headed by one of the Municipal Councillors who was opposed to the increased taxation have also presented to me a copy of a petition which they have addressed to the Municipal Chairman urging that there is no need for enhancing the rate of tax.

3. The subjoined statement shows the receipts and charges which have to be taken into account in considering the present question.

Receipts.

	Rs.
Tax on arts, which was specially levied in the town in order to meet the charges under water-works	5,250
Water and drainage tax on buildings and lands	20,300
Recoveries for services rendered to private individuals by way of laying pipes	100
Total ..	25,650

Charges.

	Rs.
New works—	
Drainage	200
Water-supply	800
Repairs—	
Drainage (including establishment)	2,250
Water-supply (do.)	19,550
Contributions to Boiler Inspector	770
Repayment of debt	6,320
Interest on loan	5,100
Total ..	34,990

4. It will be observed that the charges on account of water-supply and drainage exceed the receipts by Rs. 9,340. It is true that, as pointed out by some of the petitioners, the increased receipts under taxes on buildings and lands were counted upon in 1892, when the constitution of a water-supply scheme came under consideration; but the question raised by Government in their orders, No. 2190 M., dated 8th October 1897, and No. 709 M., dated 10th April 1906 (paragraph 4), is whether the time has not now come for raising the receipts under water and drainage tax so as to cover all the charges under water and drainage works and thus release the general revenues for sanitary and general purposes. It must be admitted that it is against principle (and also, against the interests of general Municipal efficiency) that the expenses on account of these works should be met from the general revenues, though it seems to me, as it did to my predecessor, that the townspeople have some cause for complaint in this matter, the scheme having proved a very costly one. As the water-tax at 6 per cent. amounts to Rs. 20,300, an enhancement by 2 per cent. will bring in an additional sum of Rs. 6,766 which would still be less than the amount required to render the fund self-supporting.

ENCLOSURES.

Letter—from Diwan Bahadur V. RAJAGOPALA CHARIAR Avargal, B.A., B.L., Chairman, Municipal Council, Tanjore.
To—the Secretary to Government, Local and Municipal Department.
Dated—the 11th September 1906.
No.—G.R. 35.

With reference to G.O., No. 1276 M., dated 17th July 1906, I have the honour to submit a copy of the report of the Sub-Committee referred to in my letter No. G.R. 21, dated 17th June 1906, and to state that it was placed before the Council consisting of twelve members on the 30th of the last month. By a majority of eight against four it was resolved that it was not desirable to raise the tax at present.

2. The reasons which induced them to come to the above decision are those assigned by the dissenting member of the Sub-Committee with which they say they agree.

Extract from the Proceedings of the Municipal Council, Tanjore, dated 30th August 1906.

* * * * * *

Read G.O., No. 709 M., dated 10th April 1906, reviewing the budget of the Tanjore Municipality for the year 1906–1907 and stating that the Council should submit proposals for raising the water and drainage tax from 6 to 8 per cent. Read also the report of the Sub-Committee appointed under Resolution No. 466/548, dated 15th May 1906.

Resolution No. 773/704.—Eight of the Councillors out of twelve are against any enhancement of tax for the reasons stated by the dissenting member of the Sub-Committee.

* * * * * *

Letter—from M. Abraham Pandither Avargal, Municipal Councillor, Tanjore.
To—the Chairman, Municipal Council, Tanjore.
Dated—the 24th August 1906.

As one of Sub-Committee members appointed to report on the matter of the enhancement of water-tax, I express my opinion as follows :—

From the subjoined statement you can clearly understand the quantity of water pumped out on an average every month in the Municipalities of Tanjore, Madura and Trichinopoly, the quantity of fuel required for the same, the cost of the pumping station staff, cost of the water-works staff, the number of discharge cocks and the approximate average cost of pumping out 1,000 gallons of water.

As regards the height to which water has to be pumped, Trichinopoly stands first, the level there being very high, Tanjore second, and Madura the last being of the least high level of the three.

Therefore the quantity of water pumped to higher levels is less than that pumped to lower levels. The cost of fuel consumed is greater in the case of higher levels and less in the case of lower levels.

The cost of pumping 1,000 gallons of water amounts roughly to As. 2-4¼ in the case of Trichinopoly, As. 1-9 in the case of Tanjore and 5¾ pies in the case of Madura.

As regards the cost of the Pumping Station establishment, that incurred in Tanjore is Rs. 7 more than that in Madura and Rs. 118 less than in Trichinopoly.

As regards the cost of water-works establishment, that incurred in Tanjore is Rs. 13 more than that in Madura and Rs. 118 less than in Trichinopoly. As regards the number of discharge cocks, Tanjore has 165 more than in Madura and 376 more than in Trichinopoly.

Considering the items of expenditure referred to in paragraphs 2, 3, 4 and 5, it appears that there is no way to reduce the expenditure without incurring debts. It therefore appears to me that there is no other way of adjusting the deficit amount than by enhancing the water-tax as per proceedings of the Government.

Comparative statement showing the expenditure of Tanjore, Trichinopoly and Madura Municipalities.

Names of station.	Total number of gallons of water pumped out for each month.	Amount of fuel consumed per mensem.	Cost of Pumping establishment including driver per mensem.	Cost of Water-Works establishment including Overseer per mensem.	Total number of discharge cocks.	Approximate average cost of pumping out 1,000 gallons of water.
1	2	3	4	5	6	7
			Rs.	Rs.		Rs. A. P.
Tanjore	25,982,159·4	1,260	282 | 183 = 465		1,315	1,725 ÷ 25,982 = 1 4¼
Trichinopoly ..	15,032,389·50	1,560	400 | 301 = 701		939	2,261 ÷ 15,032 = 2 4½
Madura	44,976,250·	900	275 | 196 = 471		1,150	1,371 ÷ 44,976 = 0 5¾

I concur with the opinion of Mr. Abraham Pandither.

T. D. Saminatha Aiyar,
Vice-Chairman.

I am not for enhancing the tax which is already high. Compared with other Municipalities, the establishment charges are higher. No other Municipality except Ootacamund levies more than 6 per cent. On the other hand, Tanjore is poorer than the leading Municipalities of this Presidency. Especially as it is famine season now, the proposed enhancement may be deferred for some time.

I. Kumaraswami Pillai.

E. C. No. 2797-*Ver., dated* 13*th September* 1906.

Submitted.

V. T. Krishnama Chari,
Deputy Collector.

Order—No. 1 M., dated 2nd January 1907.

In paragraph 4 of their Proceedings, No. 709 M., dated 10th April 1906, the Government, while observing that a large portion of the general revenues of the Tanjore Municipality was being spent annually on account of the water and drainage works, called on the Municipal Council to submit proposals for raising the water and drainage tax from 6 to 8 per cent. on the annual value of buildings and lands, with the view of rendering the water and drainage tax fund self-supporting.

2. The Municipal Council in reply urges that the rate should not be enhanced on the following grounds :—

(1) that the cost of the water-works establishment in Tanjore is high as compared with other Municipalities ;

(2) that the water and drainage tax in the town is the highest in the Presidency, except in Ootacamund ; and

(3) that the Tanjore Municipality is comparatively poor and cannot bear additional taxation.

3. It is, however, observed that the charges on account of the water-works establishment in Tanjore do not compare unfavourably with those in Trichinopoly and Madura, while the water and drainage tax is now being levied at 6 per cent. or at a higher rate in the towns noted in the margin, and the Council's contention based on the alleged poverty of the town does not appear to admit of serious consideration.

Kurnool.	:	Vellore.
Coonoor.		Trichinopoly.
Nellore.		Vizagapatam.

4. The average annual deficit under the water and drainage tax fund for the three years ending 1905–1906 was Rs. 17,970 and this deficit has been made good from the general municipal revenues from year to year. Although there does not appear to be any legal objection to meeting any deficit under the water and drainage tax fund from the general municipal fund, it is desirable that the proceeds from the water and drainage tax, which is imposed specially for the purpose of providing for the cost of water-supply and drainage, should as nearly as possible approximate the expenditure on these objects in order that funds may be set free for utilization on other equally important branches of administration. Moreover funds will also be necessary for providing for the construction of a service reservoir, which is now in contemplation. The Governor in Council therefore directs, under section 49 of the Madras District Municipalities Act, 1884, that the water and drainage tax should be raised from 6 to 8 per cent. of the annual value of buildings and lands from 1st April 1907, unless the Municipal Council shall show satisfactory cause to the contrary within one month from the date of receipt of this order. Any representation which the Municipal Council may make on this subject should be submitted through the Collector.

(True Extract.)

H. D. Taylor,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Tanjore.
" Collector of Tanjore.

NOTES CONNECTED WITH G.O., No. 1 M., DATED 2ND JANUARY 1907.

[SUBJECT.—*Proposal of the Municipal Council of Tanjore not to enhance the rate of the water and drainage tax.*]

Previous papers.

G.O., No.	153 *M., dated*	25*th Jan.*	1892.
,, ,,	2190 *M*, ,,	8*th Oct.*	1897.
,, ,,	2230 *M.*, ,,	13*th* ,,	,,
,, ,,	2396 *M.*, ,,	14*th Nov.*	1905.
,, ,,	709 *M.*, ,,	10*th April*	1906.
,, ,,	1206 *M.*, ,,	7*th July*	,,
,, ,,	1965 *M.*, ,,	12*th Nov.*	,,

From the Collector of Tanjore, dated 16*th November* 1906, *No.* 5117.

In paragraph 5 of his endorsement No. 51, dated 4th January 1906, forwarding the budget estimate of the Tanjore Municipality for 1906–1907, the Collector of Tanjore (Mr. Davidson) observed :—

Vide page 2 of G.O., No. 709 M., dated 10th April 1906.

"The water-works form a crushing charge on the municipal revenues. The receipts from the special tax levied at 6 per cent. yield only Rs. 20,200, and the expenditure aggregates Rs. 20,040 exclusive of the heavy charges on account of interest and repayment of debt (Rs. 11,420). It is a matter for grave consideration whether the rate should not be raised to the maximum (8 per cent.) so long as the loan remains unpaid. With receipts aggregating Rupees 1,13,200 and charges Rs. 1,16,440, the finances of the Council cannot be regarded as satisfactory, especially as the balance is becoming dangerously small."

2. In paragraph 4 of G.O., No. 709 M., dated 10th April 1906, the Government, while observing that a large portion of the general revenues of the Municipality was being spent annually on account of the water and drainage works, called on the Municipal Council to submit proposals for raising the water and drainage tax from 6 to 8 per cent. With reference to the Collector's remarks extracted in the previous paragraph.

3. The Municipal Council of Tanjore first referred the matter to a sub-committee and has eventually resolved not to enhance this tax for the following reasons:—

But the Council proposes no reduction ?
H. D. TAYLOR.

(1) that the charges on account of (water-works) establishment in Tanjore are high as compared with other Municipalities;

That is no reason. If it has a costly supply, it must pay for it.
H.D.T.

(2) that the water and drainage tax in Tanjore is the highest in the Presidency, except that in Ootacamund; and

I doubt it.
H.D.T.

(3) that Tanjore is comparatively poor and cannot bear additional taxation.

4. In forwarding the Council's resolution, the Collector of Tanjore (Mr. Bedford) states that, on the 21st September 1906, the Tanjore Rate-payers' Association passed a resolution demurring to the proposed increase of taxation, and that some of the

residents of the town headed by one of the Municipal Councillors who was opposed to the increase of taxation also presented to him a copy of the petition which they addressed to the Municipal Chairman, urging that there was no need for enhancing the rate of this tax.

5. Mr. Bedford points out that the charges on account of water-supply and drainage exceed the receipts by Rs. 9,340, that it is true, as pointed out by some of the petitioners, that the increased receipts under taxes on buildings and lands were counted upon in 1892 when the scheme of water-supply for the town came under consideration, but that the question raised by Government in their orders No. 2190 M., dated 8th October 1897, and No. 709 M., dated 10th April 1906, is whether the time has not now come for raising the receipts under water and drainage tax so as to cover all the charges under water and drainage works and thus release the general revenues for sanitary and general purposes. He adds that it must be admitted that it is against principle (and also against the interests of general Municipal efficiency) that the expenses on account of these works should be met from the general revenues, though it seems to him, as it did to his predecessor, that the townspeople have some cause for complaint in this matter, the scheme having proved a costly one. Mr. Bedford further observes that "as the water-tax at 6 per cent. amounts to Rs. 20,300, an enhancement by 2 per cent. will bring in an additional sum of Rs. 6,766 which would still be less than the amount* required to render the scheme self-supporting."

More than half the capital cost was contributed by Government.

H. D. TAYLOR.

* Rs. 9,340.

6. The execution of the water-works in Tanjore was commenced in the year 1892–93 and the work was completed in 1895–96 at a cost of Rs. 4,29,000, of which Rs. 2,32,920 were contributed by Government as a free grant, the balance of Rs. 1,89,500 being advanced as a loan repayable in thirty years with interest at 4½ per cent. per annum. The annual instalment on account of the loan, including the interest, amounts to Rs. 11,294. The balance of this loan on the 31st March 1906 was Rs. 1,20,016, and the loan will be extinguished in the year 1925–26.

Vide column 5 against item 26 in appendix B to the General Municipal Review for 1905–1906.

7. For the purpose of calculating the net result of the working of the water and drainage fund, Mr. Bedford has taken into consideration the following items :—

Receipts.

		Rs.
(*a*)	Tax on arts, which was specially levied in the town in order to meet the charges under water-works ..	5,250
(*b*)	Water and drainage tax on buildings and lands levied at 6 per cent. of their annual value	20,300
(*c*)	Recoveries for services rendered to private individuals by way of laying pipes	100
	Total receipts ..	25,650

Cf. paragraph 3 of G.O., No. 153 M., dated 26th January 1892.

Charges.

(*a*)	New works—Drainage	200
(*b*)	Do. —Water-supply	800
(*c*)	Repairs—Drainage (including establishment) ..	2,250
(*d*)	Do. —Water-supply (do.) ..	19,550
(*e*)	Contributions to Boiler Inspector	770
(*f*)	Repayment of debt	6,320
(*g*)	Interest on loan	5,100
	Total charges ..	34,990

It is however observed that under G.O., No. 2230 M., dated 13th October 1897, the revenue from the tax on arts should not be taken as an item of receipt to this fund, notwithstanding the fact that this tax was imposed for the purpose of raising funds for the water-supply scheme.

H.D.T.

8. The actual receipts and charges under the water and drainage tax fund for the five years ending 1905–1906 were as shown below, the water and drainage tax having been levied at 6 per cent. on the annual value of buildings and lands :—

	Receipts.	Charges.
	Rs.	Rs.
1905–1906	20,740	43,191
1904–1905	21,222	44.092
1903–1904	19,101	35,779
1902–1903	21,118	38,212
1901–1902	19,586	30,346
Total ..	1,01,767	1,91,620
Average ..	20,354	38,324

9. The average annual deficit under this fund was thus Rs. 17,970 * and this deficit was being made good year after year from the general Municipal revenues. Although there does not appear to be any legal objection to meeting any deficit under the water and drainage tax fund from the generel fund, yet it seems to be desirable that the water and drainage tax, which is imposed specially for the purpose of providing for the cost of water-supply and drainage, should be utilized to the fullest extent possible so as to liberate general funds for expenditure on other general purposes, such as, sanitation.

Rs.
* 38,324
20,354
17,970

Cf. G.O., No. 1206 M., dated 7th July 1906.

Cf. Proviso to section 47 of the District Municipalities Act.

From the figures noted below it will be observed that the expenditure in this Municipality has been steadily growing with result that the ordinary receipts in 1905–1906 were Rs. 11,159 less than the ordinary expenditure, including repayment of loan and interest (Rs. 11,294).

Years.	Ordinary receipts.	Ordinary charges.†	Surplus (+) or deficit (—).
	Rs.	Rs.	Rs.
1905–1906	1,13,533	1,24,692	— 11,159
1904–1905	1,20,522	1,19,981	+ 541
1903–1904	1,03,303	1,01,776	+ 1,527
1902–1903	1,09,582	1,05,947	+ 3,635
1901–1902	1,01,983	94,725	+ 7,258

† Includes repayment of loan and interest (Rs. 11,294).

10. There is also a proposal to construct a service reservoir in connection with the water-works to hold at least a 24 hours' supply for which the Sanitary Engineer has been asked to prepare plans and estimates—*vide* paragraph 2 of G.O., No. 2396 M., dated 14th November 1905.

Vide paragraph 2 of G.O., No. 2396 M., dated 14th November 1905.

11. In these circumstances, it appears to be necessary that the water and drainage tax fund should be made self-supporting as far as possible, in order that funds may be set free for utilization on other equally important branches of Municipal administration as well as for financing the construction of the service reservoir above referred to.

12. The Council's arguments against the enhancement of the water and drainage tax, referred to in paragraph 3 *supra*, do not appear to be entitled to much weight.

H. D. TAYLOR.

The first point urged by the Council is that the cost of the water-works staff in Tanjore is high as compared with other Municipalities. From the statement in

the current file, it is observed that the charges on account of the water-works establishment * in Tanjore are not heavy as compared with Trichinopoly and Madura. The approximate average cost of pumping out 1,000 gallons although heavier in Tanjore (As. 1-1) than in Madura (As. 0-6), is much less than in Trichinopoly (As. 2-5). The heavy cost as compared with Madura is probably due to the larger lift in Tanjore.

	Water-works establishment.	
	Rs.	
* Tanjore ..	465	per mensem.
Madura ..	471	"
Trichinopoly ..	701	"

13. The second reason assigned by the Council, namely, that the water tax is the highest in the Presidency, except that in Ootacamund, does not appear to be correct. It is observed that, excluding Ootacamund where the water and drainage tax is levied at 8 per cent. of the annual value of buildings and lands, this tax is now levied at 6 per cent. or at a higher rate in the following towns :—

	Rs.	
Nellore	6½	per cent.
Kurnool	6	"
Coonoor	6	"
Vellore	6½	"
Trichinopoly	7	"
Vizagapatam (excluding Waltair)	8	"

G.O., No. 1965 M., dated 12th November 1906.

The rate of this tax in Conjeeveram has also been raised from 5 to 6 per cent. with effect from 1st April 1907.

14. With regard to the argument of poverty of the town, urged by the Council, it has to be observed that Tanjore cannot be said to be poorer than Kurnool, Nellore or Vellore where this tax is levied at the rate of 6 per cent. or more. Moreover the tax on buildings and lands is now levied in Tanjore, only at 7½ per cent. of their annual value against the maximum of 8½ per cent. prescribed in the District Municipalities Act and the water and drainage tax is levied at 6 per cent. against the maximum of 8 per cent while all the other taxes are levied at the maximum rates. The incidence of taxation per head of the population according to the census of 1901 was Rs. 1-6-7 in Tanjore in 1905-1906 and was less than in Adóni (Rs. 2-1-11), Tuticorin (Rs. 1-15-3), Guntúr (Rupees 1-13-0), Cuddapah (Rs. 1-11-6), Madura (Rs. 1-10-7) and Vizagapatam (Rs. 1-7-0). The ground of poverty of the town appears also to be of little or no force.

	Population.	Ordinary receipts.
		Rs.
Tanjore	57,870	1,13,533
Kurnool	25,376	56,963
Nellore	32,040	48,155
Vellore	45,537	64,492

Vide appendix B to the General Municipal Review for 1905-1906.

15. In these circumstances, it is for consideration whether the water and drainage tax may be enhanced from 6 per cent. to the maximum of 8 per cent. with effect from 1st April 1907.

M. Adirshtam Pillai—6-12-06.

K. Rangasawmi Aiyangar—6-12-06.

V. Raghava Charlu—7-12-06.

The office-note sets out the facts clearly. The proposed enhancement seems necessary. The statement that Tanjore is a *poor* town is not borne out by facts. An increase of 2 per cent. in the water and drainage tax will bring in Rs. 7,000 only on the basis of present assessments, and even this will leave an annual deficit of Rupees 11,000 to be made up from general revenues. Probably, the house-tax is underassessed and it might be desirable to appoint a special officer at next revision.

H. D. Taylor—8-12-06.

I quite agree, the facts set out in the note should be given to the Council in the order.

Please draft.

M. H[ammick]—13-12-06.

H. D. Taylor—15-12-06.

A draft order is placed below for approval.

M. Adirshtam Pillai—17-12-06.

K. Rangaswami Aiyangar—17-12-06.

V. Raghava Charlu—18-12-06.

H. D. Taylor—19-12-06.

Approved.

M. H[ammick]—28-12-06.

A. L[awley]—4-1-07.

Issue.

H. D. Taylor—2-1-07.

[G.O., No. 1 M., dated 2nd January 1907.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

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

M. P.

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 $\frac{1}{2}$ 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:—

	Rs. A. P.
First instalment—	7,016 10 8
Principal	8,946 4 0
Interest at Rs. $4\frac{1}{4}$ per annum	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			
	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	5,904
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.

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. } 1897. *Enclosures*
Regd. } *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 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.

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. 7½ per cent. as per Municipal demand registers	17,769
Add ⅛ 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:—

	Rs.	A.	P.
First instalment—			
Principal	7,016	10	8
Interest at Rs. 4¼ 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. 8½ 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	5,904
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 and Municipal Department.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

G. S. Forbes.
H. W. B[liss].

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

		Rs.
Enhancement of the tax on buildings and lands to 8½ per cent.	..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts	..	13,522
Total	..	15,299
Deduct short income from the tax on arts	..	2,000
Balance	..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. — 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:—

	Rs.	A.	P.	
First instalment—				
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	5,904
Act III of 1897.	56	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 and Municipal Department.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{3}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

G. S. Forbes.
H. W. B[liss].

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. } 1897. *Enclosures*
Regd. } *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 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.

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. 7½ per cent. as per Municipal demand registers	17,769
Add ⅛ 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. 4¼ 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. 8½ 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	5,954
Act III of 1897.	56	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 and Municipal Department.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

G. S. Forbes.
H. W. B[liss].

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

		Rs.
Enhancement of the tax on buildings and lands to 8½ per cent.	..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts	..	13,522
Total	..	15,299
Deduct short income from the tax on arts	..	2,000
Balance	..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *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:—

	Rs.	A.	P.
First instalment—			
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.

No. 2429 M., 5TH NOVEMBER 1897.

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 188[illegible] amended b[illegible]	..	..	15	725	52	1,250	103	1,218	174	1,038
Act III o[illegible]897.	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	5,904
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.

30*th August* 1897.

R. GOVINDAROW,
Dy. Collector.

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 AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
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Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

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Read. *Regd.* } 1897. *Enclosures* *Spare copies*

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Taxes.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

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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.

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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.

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Tax on lands and buildings at Rs. $7\frac{1}{2}$ per cent. as per Municipal demand registers	17,769
Add $\frac{1}{2}$ 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—

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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.

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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.

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(*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.

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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.

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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.

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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.

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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	5,954
Act III of 1897.	56	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.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. Forbes.
H. W. B[liss].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

		Rs.
Enhancement of the tax on buildings and lands to 8½ per cent.	..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts	..	13,522
Total	..	15,299
Deduct short income from the tax on arts	..	2,000
Balance	..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. / *Regd.* } 1897. *Enclosures* / *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 $\frac{1}{2}$ 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 :—

	Rs.	A.	P.
First instalment—			
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.

No. 2429 M., 5TH NOVEMBER 1897.

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.
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Act III of 1897.	56	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.

30th August 1897.

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

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

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Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. *Enclosures*
1897.
Regd. *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:—

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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.

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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:—

	Rs.	A.	P.
First instalment—			
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.

Cir. 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	5,904
Act III of 1897.	55	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.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. Forbes.
H. W. B[liss].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *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:—

	RS. A. P.
First instalment—	
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	5,904
Act III of 1897.	56	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.

30th August 1897.

R.C. No. 3583, *dated 30th 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 and Municipal Department.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. Forbes.
H. W. B[liss].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

		RS.
Enhancement of the tax on buildings and lands to 8½ per cent.	..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts	..	13,522
Total	..	15,299
Deduct short income from the tax on arts	..	2,000
Balance	..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *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:—

	RS. A. P.
First instalment—	
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	5,904
Act III of 1897.	56	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.

30*th August* 1897.

R. Govindarow,
Dy. Collector.

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.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

G. S. FORBES.
H. W. B[LISS].

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. / *Regd.* } 1897. *Enclosures* / *Spare copies*

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

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

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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.

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Tax on lands and buildings at Rs. $7\frac{1}{2}$ per cent. as per Municipal demand registers	17,769
Add $\frac{1}{2}$ 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.

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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.

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

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(*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.

No. 2429 M., 5TH NOVEMBER 1897.

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.

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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	5,994
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.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "
" " "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

G. S. FORBES.
H. W. B[LISS].

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

		Rs.
Enhancement of the tax on buildings and lands to 8½ per cent.	..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts	..	13,522
Total	..	15,299
Deduct short income from the tax on arts	..	2,000
Balance	..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.

H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. *Regd.* } 1897. *Enclosures* *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 $\frac{1}{2}$ 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.

No. 2429 M., 5TH NOVEMBER 1897.

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	*3*		*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	5,904
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 and Municipal Department.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5th NOVEMBER 1897.

[Subject.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. Forbes.
H. W. B[liss].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

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Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts	..	13,522
Total	..	15,299
Deduct short income from the tax on arts	..	2,000
Balance	..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *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 :—

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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.

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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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	Rs.
Tax on lands and buildings at Rs. $7\frac{1}{2}$ per cent. as per Municipal demand registers	17,769
Add $\frac{1}{2}$ 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.

No. 2429 M., 5TH NOVEMBER 1897.

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	5,994
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.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*

Regd. *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 $\frac{1}{2}$ 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:—

	Rs.	A.	P.
First instalment—			
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	5,904
Act III of 1897.	55	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 AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. / *Regd.* } 1897. *Enclosures* / *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 $\frac{1}{2}$ 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:—

	Rs.	A.	P.
First instalment—			
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.

LOCAL AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15.299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *Spare copies*

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

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LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

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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 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.

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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.

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Tax on lands and buildings at Rs. 7½ per cent. as per Municipal demand registers	17,769
Add ½ 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. 4¼ 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.

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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. 8½ 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.

No. 2429 M., 5TH NOVEMBER 1897.

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.

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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.

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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	5,904
Act III of 1897.	56	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.

30*th August* 1897.

R. GOVINDAROW,
Dy. Collector.

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 AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Recd. } 1897. *Enclosures*
Regd. } *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 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.

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. 7½ per cent. as per Municipal demand registers	17,769
Add ⅛ 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. 4¼ 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. 8½ 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			
	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	5,954
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 AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

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Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

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[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

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

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LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

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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.

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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.

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Add 1 per cent. water-tax of Waltair if levied as per G.O., No. 22 M., dated 11th January 1897	776
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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 :—

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	15,962	14	8	or
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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.

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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.

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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.

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(*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	5,994
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 AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	Rs.
Enhancement of the tax on buildings and lands to 8¼ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Government of Madras.

LOCAL AND MUNICIPAL DEPARTMENT.

MISCELLANEOUS.

Read. } 1897. *Enclosures*
Regd. } *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 $\frac{1}{2}$ 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 :—

	Rs.	A.	P.
First instalment—			
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	5,994
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.

NOTES CONNECTED WITH G.O., No. 2429 M., DATED 5TH NOVEMBER 1897.

[SUBJECT.—*Levy of taxes in the Vizagapatam Municipality.*]

From the Collector of Vizagapatam, dated 9th July 1897.
" " " " *30th August* "

With his first letter read above, the Chairman of the Municipal Council of Vizagapatam submitted a resolution of the Council proposing to levy the taxes on arts, vehicles, animals and carts and tolls in accordance with the amendment Act III of 1897, and to raise the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value and that of the water and drainage tax from 1 per cent. in Waltair and 4 per cent. in other parts to 8 per cent. In his second letter, which is in reply to the reference made on the first, the Chairman explains how the income from the tax on arts is affected by the operation of the Act above referred to.

2. The imposition of the taxes on arts, vehicles and animals in accordance with the amended schedules A, B and C 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, which are to be levied at the same rates as under Act IV of 1884. The proposal to enhance the rate of the tax on buildings and lands from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of their annual value may be approved; but as regards the 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 the tax at the rate of 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 works, and credit was taken in the budget estimate for 1897–98 for an income of Rs. 6,000 under this head. 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 this tax at the 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 instead of at 8 per cent. as in the other parts of the town, the total income from this source will be only Rs. 13,522 or Rupees 2,441 less than the first instalment of the loan (principal and interest) which amounts to Rs. 15,963. It is also stated that this deficit cannot be made good by the increase in the rate of the tax on buildings and lands, as the assessment of the tax on arts in accordance with the amended schedule A has resulted in a decline of Rs. 1,684 in the revenue from that source and as there is no other course open to the Council to meet this, except by levying the water-tax at a uniform rate of 8 per cent. all over the town, the Council requests that this proposal may be sanctioned, especially in view of the fact that the benefits of the water-works will be shared by Waltair also at no distant date.

G. S. FORBES.
H. W. B[LISS].

Vide paragraph 1 of G.O., No. 22 M., dated 11th January 1897.

3. In the first place, it has to be noted that 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 not Rs. 15,963 as stated by the Chairman. The annual working charges of the scheme

are estimated at Rs. 2,580—*vide* paragraph 20 of Mr. Ellis' report printed on page 7 of the Government order above quoted, so that the total annual expenditure on account of the scheme will be Rs. 12,545 + 2,580 or Rs. 15,125. As against this, the additional revenue, which will be available if the water-tax is levied at 1 per cent. in Waltair and at 8 per cent. elsewhere, is only Rs. 13,299, as shown below :—

	RS.
Enhancement of the tax on buildings and lands to 8½ per cent. ..	1,777
Water-tax at 1 per cent. in Waltair and 8 per cent. in other parts ..	13,522
Total ..	15,299
Deduct short income from the tax on arts ..	2,000
Balance ..	13,299

The Municipal Council will therefore still have to find Rs. 1,826 and considering that a water-tax of 1 per cent. in Waltair is only calculated to yield Rs. 776, an additional three per cent. would at least be necessary. It is therefore submitted that the water-tax may be levied at, say 4 per cent. in Waltair and at 8 per cent. in other parts of the town.

Yes. I think this will be right until the water-supply is extended to Waltair.
H. W. B[LISS]—27-10-97.

V. RAGHAVA CHARLU—15-10-97.

G. S. FORBES—17-10-97.

[G.O., No. 2429 M., dated 5th November 1897.]

Statement No. II showing the proportion of pupils of the great classes of the population und[illegible]nstruction to children of school-going

the Palghat Municipality for 1896-97.

Classes of Population.	Population of school-going age.		Pupils under instruction.		[illegible]ercentage.		Remarks.
	Boys.	Girls.	Boys.	Girls.	B[illegible]	Girls.	
Europeans and Eurasians	82	80	9	1	[illegible]·7	60	
Native Christians			81	47			
Muhammadans	414	415	417	102	[illegible]0·7	24·5	
Hindus — Brahmans			1150	65			
Hindus — Non-Brahman Caste Hindus ..	2464	2464	1155	175	98·1	9·9	
Hindus — Paraiyas and Kindred Classes ..			115	4			
Others	.	.	.	.	.	.	

CHAIRMAN, MUNICIPAL COUNCIL, PALGHAT. RECEIVED 17 MAY. 97

Asst Inspr 15/5

Asstt Inspr 14/5

Note.—1. *No comments should be made except as notes entered in the column of remarks.*
2. *In the column of remarks the figures of the previous year should be briefly compared.*
3. *This statement should be submitted in time to reach the Presidents of Local Boards or the Chairmen of Municipal Councils concerned before the 1st May.*

Ed. R. / 46 5,000—16-5-93.