

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2820 M.

DATED 17-12-97.

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Taxes

Agreeing with the Collector of Tanjore
in considering that the revised house tax
registers of the Hombakona mudali can be
brought into force only from the beginning
of the next financial year.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

CURRENT No. 4291/M



From

Recd

Order. n^o 2820 m this of 17. 12. 97.

The Chairman
Municipal Council
Kumbakonam
No. 778.

The Government agrees with the
Collector's remarks in para. 2 of his
Endorsement.

16/12/97

16 12 97

Dated 4th December 1897.
Received 13-12-1897
Registered 13-12-1897
Enclosures
Spare copies

SUBJECT.

Requesting that the Revised
Registers of the Mason Buildings

may be ordered to be brought
to the Chairman of Kumbakonam
for the Coll^y of Tanjore
17/12/97

15/12

Current No. 5675 of 1897

BACK PAPERS.

G.O.	No.	Department.	Date.
fo	2411	h	2-11-97
-	715	h	27-3-97
"	2424	h	3-11-97
"	1607	h	17-7-97
"	1587	h	13-7-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.
fo	657	h	22-3-97

Copy of a Communication from the Collector of Tanjore to the Chairman, Municipal Council, Kumbakonam, No. 217 dated 26.11.97.

In reply to your letter No. 637 and 706 dated 28 October and 5 November 97 requesting me to send you the Revised Registers of House Tax in order to enable you to proceed with the Collection of the tax, I have the honor to inform you that under Section 66(3) of the Town Act, the Revision can have effect only from the beginning of the next financial year i.e. after 1st April 1898. I therefore request you to collect the tax on the present Registers which are in your office.

2. The Revised Registers and records will be retained here for the present, as I do not think you will want them yet, you having all the Registers necessary for the current year's demands.

(Two Copy)

L. Sivaramayyar Esq.
Chairman

Duty

No. 778.

MUNICIPAL COUNCILORS' OFFICE

KUMBAKONAM 4th December 1897.

FROM

J. S. Sivarany, Mayor, Kumbakonam.

CHAIRMAN, MUNICIPAL COUNCIL
KUMBAKONAM.

TO

The Secretary to Government
Local & Municipal Departments
This is the District Collector & the Collector of
Tanjore.

SIR,

In enclosing copy of a Communication
Ref. our C. No. 217 of 97 dated 26th November 1897,
addressed to the District Collector of Tanjore with
reference to the date from which the revision
of Tax on Buildings in this Municipality
should be given effect to, I have the
honor to submit that it would be in
the view of Government that the course sug-
gested by the Collector should be followed.

In S. O. No. 657 (this) dated 22 March '97
it was distinctly laid down that the revision
should be given effect to during the next fin-
ancial year. S. O. No. 792 (this) dated 5th April
1897 appointed a Special Officer for the pur-
pose. It is clear from the above S. O. that
Government could not have intended that
the revision should not be brought into force
at least during the current financial year.

Residuo, Clause 3 of Section 66 applies to the quinquennial revision contemplated by Clause of the same Section. The revision was completed in this Municipality was done under a special order of Government by a special officer (Vide Section 37(2) of the Act). Further the revision under reference was ordered and begun under the old act in which the provision of Clause 3 of Section 66 of the amended act finds no place. I submit therefore that Clause 3 of Section 66 cannot apply in the present case.

This Council thinking that the revision would take effect during the current year, had taken credit in the budget for the expected increase by putting the demand under tax on Buildings at Rs 2000. Any partial revision had resulted in an increase of demand from Rs 17930 to Rs 19301 and the demand as now fixed by the Deputy Collector is over Rs 26000 or over Rs 7000 in excess of the amount as settled by any partial revision. I am afraid great confusion will be the result of both ordering the Deputy Collector's revision to take effect at once as otherwise the Budget arrangements would be much upset. I have in this office letter No 674 dated 19th October '27, (Not recd) shown how in many respects the receipts have fallen short of the amounts set down in the

Budget. By putting off the date on which the revision should take effect, the difficulty of the situation would only be aggravated. The revision was completed in September last and I wrote to the Collector requesting him to send the Revised Registers to enable me to begin the Collection. On receipt of the Collector's communication referred to above, I have ordered the preparation of bills according to the Registers of the last year and I hope to be able to push the work of Collection in hand in a fortnight. The work of a year has to be done in three months and the task before the Executive is a huge one. However, every endeavour will be made to complete the Collection before the close of the financial year.

I might add that many house-owners in this town had long been enjoying immunity from the payment of their legitimate share of local taxes. The increase of Rs 7000 mentioned above is both the result of any enhancement of the existing $7\frac{1}{2}$ per cent rate, which the Council has resolved to continue, but the accrual according to the old rate. The finances of the Council have to be considerably strengthened in view to the various works of a sanitary nature that have to be

undertaken at the earliest date.

Respectfully requesting that Government
will be pleased to issue early orders.

Have the honor to be

Sir

Your obedient servant

L. Srinanarayana

Chairman

W.

Dis no ^{29/48} ^{Rev} of 17
Enc one

Forwarded.

2. I quite sympathise with the chairman's
desire to augment the resources of the
municipality during the current year
if it can be legally done. There are
many measures for improving the San-
-tation of the town which are of speci-
importance at the present time, and
which the Council would, I believe,
sanction readily if money could be
found. The limitation of the
house tax collections to the old de-
-mand will, however, effectually
prevent most of them from being
undertaken; whereas the intro-
-duction of the new assessments
would provide funds which were
never more badly needed. (Vide chair-
-man's letter no 674 dated 19-10-91)

3. At the same time I do not see
how it is possible to get over
the very distinct provisions of sec-
66(3) of the District Municipalities Act

according to which the new assess-
-ments cannot have effect till 1898-
99

Rumbakorum

7-12-1897

W. K. Bayly

Ag. Sub-Collector

348 mb

Re mb of 97

mb of 97 East-on C No 348 off
mb of 97

1. The act is perfectly clear.

2. The "General Revision &
the account books" under

S 66 (3) cannot have effect

from the beginning of the next

financial year. It is no

doubt unfortunate that

the accounts had not have

been revised before the close

of the last financial year,

but for that the Council is

responsible, as it should have

ordered any general

revision of accounts.

Tellur

10.12.97

DESPATCHED

12 DEC. 1897

10/12/97

When given for copying

When copied 17/12 1897

When examined

When signed 17/12

READ AGAIN G.O., No.

189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

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