3-9-06

Local & Munl. (1897) Department.

INDEXED. MS

PRINTED.

G.O., No. 400 M

DATED 6-3-97

DESPATCHED

[Despatch Abstract.]

Tax

Comd. to the Munl: Council Mayavar the remarks of the Collector of Tanjore with rega to the right of the Munl: Council to levy — on tree standing on the sides of roads & streets within their limits.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government (1897) of Madras
LOCAL AND MUNICIPAL.

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

G.O., No. 400 M., 6th March 1897.

MARCH.

Tax.

Communicating to the Municipal Council, Máyavaram, the remarks of the Collector of Tanjore with regard to the right of the municipal council to levy — on trees standing on the sides of roads and streets within municipal limits.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department, dated 1st December 1896, No. 1088.

I have the honour to state that, in regard to the levy of tax on trees within municipal limits, the Board of Revenue (Land Revenue) has, in its Proceedings, Mis. No. 1960, dated 29th April 1896 (copy enclosed for perusal), expressed that Government reserves to itself the right of levying tax on trees held on tree-pattas.

2. So far as trees standing on places other than the public roads and streets are concerned, the Board's view may be correct. But as regards trees standing alongside of public roads and streets within municipal limits, the council has, I submit, its undisputed ownership under section 23 of the Municipal Act, which enacts that all things provided for the public streets shall vest in, and belong to, the municipal council. It is evident, therefore, that not only the trees which are the property of Government, but also those held on tree-pattas on the sides of roads and streets, have been transferred to the municipal council.

3. In these circumstances, I am of opinion that the council has the right to levy tax, &c., on trees on the sides of roads and streets, and I respectfully solicit the order of Government establishing such a title.

In regard to the taxing of other trees, I submit the matter for the orders of Government.

No. 2.

Referred to the Collector of Tanjore for remarks.

FORT ST. GEORGE,
6th January 1897.

(Signed) G. S. FORBES,
Secretary to Government.

From J. ANDREW, Esq., Acting Collector of Tanjore, to the Secretary to Government, Local and Municipal Department, dated 24th January 1897, No. 322-Rev.

In reply to endorsement, No. 2, dated 6th January 1897, I have the honour to report as follows.

2. In 1893 one Ganapati Subba Aiyar, of Máyavaram, put in an application to the Sub-Collector for the refund of tree-tax collected from him on some cocoanut trees planted by his ancestors in the Madavilagam street within the Máyavaram Municipality. Mr. Hamnett, the then Sub-Collector, passed the following order :—

> "As the trees stood in a public street within municipal limits, the Revenue Department have no right to levy any assessment on these trees. The sums collected should, therefore, be recommended for refund and the Chairman of the municipal council asked to take necessary steps in the matter to enforce the rights of the municipality."

This order was communicated to the Chairman of the Máyavaram Municipality. The Chairman, thereon, asked the Sub-Collector to let him know under what orders the municipal council have a right to collect the tree-tax and requested that the amount collected in previous years might be paid to the municipality. The Sub-Collector laid the whole matter before the then Collector, Mr. Winterbotham, who, in his reply, dated 22nd December 1893, stated as follows :—

> "I think Mr. Hamnett's order directing that the levy of tree-tax should be discontinued is correct. Under section 23 of the Municipal Act 'all things provided for streets' belong to the municipal council. It is a question of fact whether the trees in question were provided for streets for shade and ornament or not. The limitation for the refund of erroneous credits is three years only under Board's Proceedings, No. 51, dated 9th February 1893, and if the Chairman can show that the right in trees vests in the council the usual refund application may be submitted accordingly. If the trees are private property, the refund is due to the tree-owners if they apply for it."

3. The Sub-Collector thereon issued the following order to the Tahsildar of Máyavaram and the Chairman of the Máyavaram Municipality :—

> "Under the authority of the Collector's order, in future no tree-tax must be collected by Government. The municipality should now assert their rights (if they exist) over such trees as have hitherto been paying tax to Government. The Chairman can obtain all information from the taluk office and village officers. As regards the question of refund of tree-tax, if the municipality can show that it is entitled to it and not the private individuals from whom it was collected, the Chairman can apply for refund of the collections of three preceding years."

The tree-tax lost to Government under this order in the Máyavaram Municipality amounted to Rs. 27–0–9 a year. The Sub-Collector then brought to notice that tree-tax amounting to Rs. 70–11–9 was also being collected by the Revenue Department on trees standing on roads and porambokes within the Kumbakónam Municipality, and requested to be informed whether the tax should be foregone irrespective of whether the trees were taxed prior to, or subsequent to, the date on which the lands became vested in the council. He argued that, as regards trees that were planted and have come to bearing subsequent to the formation of the municipality, the Revenue Department had obviously no right to collect tree-tax; but that, as regards trees that were taxed by the Revenue Department prior to the roads and streets being vested in the municipality, the Revenue Department had the right to collect tree-tax, as the trees are private property, as they could not be vested in the municipality and as the District Municipalities Act does not authorize the levy of a tree-tax by the municipality, which, therefore, is no gainer by the Government giving up the tree-tax. Further inquiries were made, and it was found that there were also cases in the Tanjore, Negapatam and Mannárgudi municipalities in which tree-tax, amounting in all to Rs. 62–2–1 on trees standing on roads, streets and other porambokes lying within municipal limits, was being collected by the Revenue Department and credited to Government. Thereupon, Mr. Stokes applied to the Board for orders as to whether tree-tax on trees standing on roads, streets and other porambokes within municipal limits, and which had been taxed by the Revenue Department prior to the roads and streets being vested in the municipal council, should continue to be collected by Government, bringing to notice at the same time the correspondence in G.O., No. 448, Revenue, dated 20th April 1885, communicated in Board's Proceedings, No. 1411, dated 12th May 1885. Upon this the Board passed the following orders :—

> "The Board is of opinion that trees which are the property of Government were made over to the municipal council along with the roads and streets on which they stand. As regards trees held on tree-patta which are the property of the pattadar, the right to levy an assessment thereon was not transferred to the council. There is no reason why the Government should forego the collection of this tax, which, as observed by the Collector, cannot be collected by the council. Tree-tax should, therefore, continue to be collected as at present."

4. With reference to the above resolution of the Board, the Chairman, Municipal Council, Máyavaram, in paragraph 2 of his letter to Government, No. 1088, dated 1st December 1896, says that "so far as trees standing on places other than the public roads and streets are concerned, the Board's view may be correct. But as regards trees standing alongside of public roads and streets within municipal limits,

the Council has, I submit, its undisputed ownership under section 23 of the Municipal Act, which enacts that all things provided for the public streets shall vest in, and belong to, the municipal council. It is evident, therefore, that not only the trees which are the property of Government, but also those held on tree-pattas on the sides of roads and streets, have been transferred to the municipal council."

5. There is nothing in section 23 of the District Municipalities Act quoted to justify the conclusion that the ownership of taxed trees, which in this district vests in the tax-payers, was transferred to the municipality along with the streets and roads on which they stand. On the contrary in paragraph 3 of G.O., No. 448, Revenue, dated 20th April 1885, Government, in a similar case, has observed as follows:—"If the trees, as is probable, belonged to the Mirasidars, their rights were, no doubt, unaffected by the transfer of the streets to the Municipal Commissioners and they would be entitled to the sale-proceeds." And as already pointed out by the Sub-Collector, tree-tax is not one of the taxes which can be levied under the District Municipalities Act, and the municipal council does not gain anything by the Government giving up their right to collect the tax.

6. The Government endorsement under reply is returned.

Order—No. 400 M., dated 6th March 1897.

The Collector's remarks, in which the Government concurs, will be communicated to the Municipal Council, Máyavaram.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Máyavaram.
,, all other Chairmen of Municipal Councils.
,, all Collectors.
,, the Revenue Department.

Exd. A. Raitt.

Proof 13/3

Government (1897) of Madras
LOCAL AND MUNICIPAL.

Proof for approval

Press
Struck off as corrected
16/3/97

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

G.O., No. 400 M., 6th March 1897.

MARCH.

Tax.

Communicating to the Municipal Council, Máyavaram, the remarks of the Collector of Tanjore with regard to the right of the municipal council to levy — on trees standing on the sides of roads and streets within municipal limits.

01

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. T. A. ALAGA PILLAI Avargal, Chairman, Municipal Council, Máyavaram, to the Secretary to Government, Local and Municipal Department, dated 1st December 1896, No. 1088.

I have the honour to state that, in regard to the levy of tax on trees within municipal limits, the Board of Revenue (Land Revenue) has, in its Proceedings, Mis. No. 1960, dated 29th April 1896 (copy enclosed for perusal), expressed that Government reserves to itself the right of levying tax on trees held on tree-pattas.

2. So far as trees standing on places other than the public roads and streets are concerned, the Board's view may be correct. But as regards trees standing alongside of public roads and streets within municipal limits, the council has, I submit, its undisputed ownership under section 23 of the Municipal Act, which enacts that all things provided for the public streets shall vest in, and belong to, the municipal council. It is evident, therefore, that not only the trees which are the property of Government, but also those held on tree-pattas on the sides of roads and streets, have been transferred to the municipal council.

3. In these circumstances, I am of opinion that the council has the right to levy tax, &c., on trees on the sides of roads and streets, and I respectfully solicit the order of Government establishing such a title.

In regard to the taxing of other trees, I submit the matter for the orders of Government.

No. 2.

Referred to the Collector of Tanjore for remarks.

Fort St. George,
6th January 1897.

(Signed) G. S. FORBES,
Secretary to Government.

From J. ANDREW, Esq., Acting Collector of Tanjore, to the Secretary to Government, Local and Municipal Department, dated 24th January 1897, No. 322-Rev.

In reply to endorsement, No. 2, dated 6th January 1897, I have the honour to report as follows.

2. In 1893 one Ganapathi Subba Aiyar, of Máyavaram, put in an application to the Sub-Collector for the refund of tree-tax collected from him on some cocoanut trees planted by his ancestors in the Madavilayam street within the Máyavaram Municipality. Mr. Hamnett, the then Sub-Collector, passed the following order :—

> "As the trees stood in a public street within municipal limits, the Revenue Department have no right to levy any assessment on these trees. The sums collected should, therefore, be recommended for refund and the Chairman of the municipal council asked to take necessary steps in the matter to enforce the rights of the municipality."

This order was communicated to the Chairman of the Máyavaram Municipality. The Chairman, thereon, asked the Sub-Collector to let him know under what orders the municipal council have a right to collect the tree-tax and requested that the amount collected in previous years might be paid to the municipality. The Sub-Collector laid the whole matter before the then Collector, Mr. Winterbotham, who, in his reply, dated 22nd December 1893, stated as follows :—

> "I think Mr. Hamnett's order directing that the levy of tree-tax should be discontinued is correct. Under section 23 of the Municipal Act 'all things provided for streets' belong to the municipal council. It is a question of fact whether the trees in question were provided for streets for shade and ornament or not. The limitation for the refund of erroneous credits is three years only under Board's Proceedings, No. 51, dated 9th February 1893, and if the Chairman can show that the right in trees vests in the council the usual refund application may be submitted accordingly. If the trees are private property, the refund is due to the tree-owners if they apply for it."

3. The Sub-Collector thereon issued the following order to the Tahsildar of Máyavaram and the Chairman of the Máyavaram Municipality :—

> "Under the authority of the Collector's order, in future no tree-tax must be collected by Government. The municipality should now assert their rights (if they exist) over such trees as have hitherto been paying tax to Government. The Chairman can obtain all information from the taluk office and village officers. As regards the question of refund of tree-tax, if the municipality can show that it is entitled to it and not the private individuals from whom it was collected, the Chairman can apply for refund of the collections of three preceding years."

The tree-tax lost to Government under this order in the Máyavaram Municipality amounted to Rs. 27–0–9 a year. The Sub-Collector then brought to notice that tree-tax amounting to Rs. 70–11–9 was also being collected by the Revenue Department on trees standing on roads and porambokes within the Kumbakónam Municipality, and requested to be informed whether the tax should be foregone irrespective of whether the trees were taxed prior to, or subsequent to, the date on which the lands became vested in the council. He argued that, as regards trees that were planted and have come to bearing subsequent to the formation of the municipality, the Revenue Department had obviously no right to collect tree-tax; but that, as regards trees that were taxed by the Revenue Department prior to the roads and streets being vested in the municipality, the Revenue Department had the right to collect tree-tax, as the trees are private property, as they could not be vested in the municipality and as the District Municipalities Act does not authorize the levy of a tree-tax by the municipality, which, therefore, is no gainer by the Government giving up the tree-tax. Further inquiries were made, and it was found that there were also cases in the Tanjore, Negapatam and Mannárgudi Municipalities in which tree-tax, amounting in all to Rs. 62–2–1 on trees standing on roads, streets and other porambokes lying within municipal limits, was being collected by the Revenue Department and credited to Government. Thereupon, Mr. Stokes applied to the Board for orders as to whether tree-tax on trees standing on roads, streets and other porambokes within municipal limits, and which had been taxed by the Revenue Department prior to the roads and streets being vested in the municipal council, should continue to be collected by Government, bringing to notice at the same time the correspondence in G.O., No. 448, Revenue, dated 20th April 1885, communicated in Board's Proceedings, No. 1411, dated 12th May 1885. Upon this the Board passed the following orders :—

> "The Board is of opinion that trees which are the property of Government were made over to the municipal council along with the roads and streets on which they stand. As regards trees held on tree-patta which are the property of the pattadar, the right to levy an assessment thereon was not transferred to the council. There is no reason why the Government should forego the collection of this tax, which, as observed by the Collector, cannot be collected by the council. Tree-tax should, therefore, continue to be collected as at present."

4. With reference to the above resolution of the Board, the Chairman, Municipal Council, Máyavaram, in paragraph 2 of his letter to Government, No. 1088, dated 1st December 1896, says that "so far as trees standing on places other than the public roads and streets are concerned, the Board's view may be correct. But as regards trees standing alongside of public roads and streets within municipal limits,

the Council has, I submit, its undisputed ownership under section 23 of the Municipal Act, which enacts that all things provided for the public streets shall vest in, and belong to, the municipal council. It is evident, therefore, that not only the trees which are the property of Government, but also those held on tree-pattas on the sides of roads and streets, have been transferred to the municipal council."

5. There is nothing in section 23 of the District Municipalities Act quoted to justify the conclusion that the ownership of taxed trees, which in this district vests in the tax-payers, was transferred to the municipality along with the streets and roads on which they stand. On the contrary in paragraph 3 of G.O., No. 448, Revenue, dated 20th April 1885, Government, in a similar case, has observed as follows:—"If the trees, as is probable, belonged to the Mirasidars, their rights were, no doubt, unaffected by the transfer of the streets to the Municipal Commissioners and they would be entitled to the sale-proceeds." And as already pointed out by the Sub-Collector, tree-tax is not one of the taxes which can be levied under the District Municipalities Act, and the municipal council does not gain anything by the Government giving up their right to collect the tax.

6. The Government endorsement under reply is returned.

Order—No. 400 M., dated 6th March 1897.

The Collector's remarks, in which the Government concurs, will be communicated to the Municipal Council, Máyavaram.

(True Extract.)

Secretary to Government.

To the Chairman, Municipal Council, Máyavaram.
,, all other Chairmen of Municipal Councils.
,, all Collectors.
,, the Revenue Department.

Exd. A. Raitt.

Local & Munl. (1896) Department.

CURRENT No. 3242 M

GOVERNMENT & BOARD REGISTER.
№ 28 OF 189

TO BE RETURNED WITH REPLY.

3 DEC 96

No. 2 dy 6-1-97

~~Order~~

Referred to the Collector of Tanjore for remarks.

Secretary to Govt.

V.R.
24/12/96

Fort St. George
~~December~~ 96
5th Jan 97

From The Chairman Municipal Council Mayavaram

No. 1088

Dated 1st December 1896.

Received 3-12-96

Registered 3-12-96

Enclosures

Spare copies

SUBJECT.

Requesting orders on the right levy of tax on trees alongside of roads and streets within Municipal limits.

P.T.O.

To

The Collector of Tanjore.

10/12.

G P

C Nos 3242 M of 1896 & 393 M of 1897

P.S. Order No 400 M. d/ 6/3/97

The Collector's remarks in which the Government concurs will be communicated to the municipal Council, Mayavaram.

P.R.
19/2/97

3/3/7

15/3/97

(To the Revenue department for favour of Counter initials)

Wd
4.3.97

To

The Chairman, Municipal Council, Mayavaram } ✓
All other Chairmen of Municipal Councils } Despd 31/3/97
" Collectors } Despd 1/4/97
The Revenue Department. ✓ Despd 31/3/97

BACK PAPERS.

8

G.O.	No	Department.	Date.
G.O.	2141	L	21-9-89
G.O.	1335	L	14-6-89
G.O.	117	R.D.	13-2-86
G.O.	42	R.D.	20-1-86
G.O.	448	R.D.	20-4-85

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office
Mayavaram
1 Novr 1896.

L
3242

From
M.R.Ry. T. A. Alaga Pillai Avl.
Chairman, Municipal Council
Mayavaram

To
The Secretary to Government
Local & Municipal Dept.
Madras.

m 408 M 893

Sir,

I have the honor to state that in regard to the levy of tax on trees within Municipal limits, the Board of Revenue (Land Revenue) has in its Proceedings No. 1960 Mis. dated 29th April 1896 (Copy enclosed for perusal) expressed that Government reserves to itself the right of levying tax on trees held on tree pattahs.

2. So far as trees standing on places other than the public roads and streets are concerned, the Board's view may be correct. But as regards trees standing alongside of public roads and streets within Municipal limits, the Council has, I submit, its undispute

[illegible] streets under Section 23 of the Municipal Act which enacts that all things provided for the public streets shall vest in, and belong to, the Municipal Council. It is evident therefore, that not only the trees which are the property of Government, but also those held on tree-pattahs on the sides of roads and streets, have been transferred to the Municipal Council.

No - Vide para 3
ffo. 448 Rs
20.4.85

3 In these Circumstances, I am of opinion that the Council has the right to levy tax etc on trees on the sides of roads and streets and I respectfully solicit the orders of Government establishing such a title.

In regard to the taxing of other trees, I submit the matter for the orders of Government.

I have the honor to be
Sir
Your most obedient Servant

Chairman

In a letter.

Enclosure No — 1.

From,

The Collector of
Tanjore

To,

The Secretary to Government
Local and Municipal Depart-ment
Madras

Dated 1st November 1896

Letter from the Chairman, Municipal Council, Mayavaram to Government

---

Local & Munl. (1897) Department.

CURRENT No. 393 M

Order.

From

The Collector of
Tanjore

SECRETARY TO GOVERNMENT
30 JAN 1897
LOCAL & MUNICIPAL DEPARTMENT

No. 322/Rev of 1897

DESPATCHED
29 JAN 97

Dated ~~24th~~ January 1897

Received 2-2-1897

Registered 3-2-1897

Enclosures 1 2 C. No 3242 M of 1896 rec'd

Spare copies

SUBJECT.

Reporting on letter from the Chairman Municipal Council, Mayavaram, requesting orders in the matter of levying a tree tax on taxed fruit trees along side of roads and streets within Municipal limits

General Board for report please

9/2

Put up 9/2/97

11/2/97

BACK PAPERS.

G.O.	No.	Department.	Date.
Enl	2/97	&c	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

In a letter

Enclosure No. — 2

From,

The Collector of

Tanjore

To,

The Secretary to

Government, Local

and Municipal department

Madras

Dated 1st December 1896.

Copy of Proceedings of the

Board of Revenue (Land

Revenue) No 1960 Mis

29. 4. 96

8

Collector's

TANJORE ~~DISTRICT MAGISTRATE~~'S OFFIC

No. 322/Rev 897 Camp, 24th January 1897.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 393 M

FROM

J. Andrew, ESQUIRE,

Acting Collector ~~DISTRICT MAGISTRATE~~, of

TANJORE,

TO

The SECRETARY TO GOVERNMENT,

Local & Municipal DEPARTMENT,

MADRAS.

SIR,

In reply to Government order No 2 dated 6th January 1897, I have the honor to report as follows:—

2. In 1893 one Ganapathi Subba Aiyar of Mayavaram put in an application to the Sub Collector for the refund of tree tax collected from him on some cocoanut trees planted by his ancestors in the Madavilagam street within the Mayavaram Municipality. Mr Hamnett, the then Sub Collector passed the following order:— "As the trees stood in a public street within

"within Municipal limits the Revenue
"Department have no right to levy any
"assessment on these trees. The sums collected
"should, therefore be recommended for
"refund and the Chairman of the
"Municipal Council asked to take
"necessary steps in the matter to enforce
"the rights of the Municipality". This order
was communicated to the Chairman of the
Mayavaram Municipality. The Chairman, thereon, asked
the Sub Collector to let him know under
what orders, the Municipal Council
have a right to collect the tree tax
and requested that the amount collected
in previous years might be paid to
the Municipality. The Sub Collector laid
the whole matter before the then Collector
Mr. Winterbotham who in his reply dated
22nd December 1893 stated as follows:—
"I think Mr. Hammett's order directing
that

"that the levy of tree tax should be discontinu
"is correct. Under section 23 of the Municipa
"Act "all things provided for streets" belong
"to the Municipal Council. It is a question
"of fact whether the trees in question were
"provided for streets for shade and ornament
"or not. The limitation for the refund
"of erroneous credits is 3 years only under
"Board's Proceedings No 51 dated 9th February
"1893 and if the Chairman can show that
"the right in trees vests in the Council
"the usual refund application may be
"submitted accordingly. If the trees are
"private property the refund is due to
"the tree-owners if they apply for it"—

3. The Sub Collector thereon issued the
following order to the Tahsildar of Mayavaram
and the Chairman of the Mayavaram
Municipality—" Under the authority
of

"of the Collector's order, in future no tree tax
"must be collected by Government. The
"Municipality should now assert their rights
"(if they exist) over such trees as have
"hitherto been paying tax to Government.
"The Chairman can obtain all information
"from the Taluk office and village officers.
"As regards the question of refund of
"tree tax, if the Municipality can show
"that it is entitled to it and not the
"private individuals from whom it was
"collected, the Chairman can apply for
"refund of the collections of three preceding
"years". The tree tax lost to Government
under this order in the Mayavaram
Municipality amounted to Rs 27-"-9 a
year. The Sub Collector then brought to
notice that tree tax amounting to Rs 70-11-9
was also being collected by the Revenue

Revenue Department on trees standing on
roads and porambokes within the
Kumbakonam Municipality and requested
to be informed whether the tax should be
foregone irrespective of whether the trees
were taxed prior to or subsequent to the
date on which the lands became vested
in the Council. He argued that as
regards trees that were planted and have
come to bearing subsequent to the formation
of the Municipality, the Revenue
Department had obviously no right to
collect tree-tax; but, that, as regards
trees that were taxed by the Revenue
Department prior to the roads and
streets being vested in the Municipality,
the Revenue Department had the right
to collect tree tax, as ~~that~~ Rs the trees
are

are private property, as they could not be vested in the Municipality, and as the District Municipalities Act does not authorize the levy of a tree tax by the Municipality which therefore is no gainer by the Government giving up the tree tax. Further enquiries were made and it was found that there were also cases in the Tanjore, Negapatam and Mannargudi Municipalities in which tree tax amounting in all to Rs 62-2-1 on trees standing on roads, streets and other Porambokes lying within Municipal limits was being collected by the Revenue Department and credited to Government. Thereupon Mr Stokes applied to the Board for orders as to whether tree tax on trees standing on roads, streets and

and other Porambokes within Municipal limits and which had been taxed by the Revenue Department prior to the roads and streets being vested in the Municipal Council should continue to be collected by Government, bringing to notice at the same time the correspondence in Government Order dated 20th April 1885 No 448 Revenue communicated in Board's Proceedings dated 12th May 1885 No 1411. Upon this the Board passed the following orders:—

"The Board is of opinion that trees
"which are the property of Government
"were made over to the Municipal Council
"along with the roads and streets on which
"they stand. As regards trees held on tree-
"puttah which are the property of the
"pattahdar, the right to levy an assessment

thereon

"thereon was not transferred to the Council
"There is no reason why the Government
"should forego the collection of this tax
"which as observed by the Collector cannot
"be collected by the Council. Tree-tax
"should therefore continue to be collected as
"at present."

4. With reference to the above resolution of the Board, the Chairman, Municipal Council, Mayavaram, in para 2 of his letter to Government, No 1088 dated 1st December 1896 says that "so far as trees
"standing on places other than the public
"roads and streets are concerned, the
"Board's view may be correct. But as
"regards trees standing alongside of
public roads and streets within
Municipal limits, the Council has

"I submit, its undisputed ownership under
"section 23 of the Municipal Act, which
"enacts that all things provided for the
"public streets shall vest in and belong
"to the Municipal Council. It is evident,
"therefore, that not only the trees which
"are the property of Government, but also
"those held on tree-pattas on the sides
"of roads and streets have been
"transferred to the Municipal Council".

5. There is nothing in section 23 of the District Municipalities Act quoted, to justify the conclusion that the ownership of taxed trees, which in this District vests in the tax payers, were transferred to the Municipality along with the streets and roads on which they stand. On the contrary, in para

3 of Government order No. 448 Revenue, dated 20th April 1886 Government in a similar case, has observed as follows:— "If the trees, as is probable, belonged to the Mirasidars, their rights were no doubt unaffected by the transfer of the streets to the Municipal Commissioners and they would be entitled to the sale-proceeds." And as already pointed out by the Sub Collector, tree tax is not one of the taxes which can be levied under the District Municipalities Act and the Municipal Council does not gain anything by the Government giving up their right to collect the tax.

6. The Government endorsement under reply is returned.

I have the honor to be,
Sir,
Your most obedient servant,

For Acting Collector.

Order complete. 250

Proceedings of the Board of Revenue
(Land Revenue).

Dated 29th April 1896, No. 1960. Mis.

Read letter from G. Stokes Esq., Collector of Tanjore, Ref. G & B No. 132 of 1896 dated 8th March 1896.

Resolution.

The Board is of opinion that trees which are the property of Government were made over to the Municipal Council along with the roads and streets on which they stand. As regards trees held on tree pattahs which are the property of the pattahdar, the right to levy an assessment thereon was not transferred to the Council. There is no reason why the Government should forego the collection of this tax which, as observed by the Collector, cannot be collected by the Council. Tree tax should therefore continue to be collected as at present.

(True Extract)
(Sd) R.C.C. Carr
Ag. Secretary

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