

[L. & M.]
[2,000-12-9-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1704 M.

DATED 5-10-98.

INDEXED. DESPATCHED

[Despatch Abstract.]

House-tax.

Approving the proposal of the Municipal Council, Chitalamaram, to reduce the rate of the — from 8 to 7 percent of the annual value.

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. (189) Department.

CURRENT No. 2946

From Ch. M. Chidambaram
The Collector
of South Arcot

Misc Order No. 1704 Mys
5/10/98 11/10/98

In the Circumstances stated,
proposal of the municipal Council
to increase the rate of the house tax from
to 7 per cent of the annual value is
approved.

Disposal No. 79 of 98

Dated 16th September 1898

Received 19 SEP 1898

Registered

Enclosures 5

Spare copies

The Comm. recommends this.
The employment of a
special officer is a valuable
expedient.

SUBJECT.

Note
The revision of assessments conducted by the
special officer has resulted in an increase in the
net demand from Rs 7,395 in 1896-97 to Rs 10,817.
The Municipal Council has resolved to adopt the
assessments in toto, so that the reduction in the
rate of the tax to 7 percent will bring the
demand down to Rs 9,465 which is Rs 2,070 more
than the demand for 1896-97.

The Chairman, Municipal Council, Chidambaram House Tax
thru the Collector of South Arcot
to reduce the rate of the
house tax from
Rs 8 to 7 per centum of the
annual value

I think an increase from Rs 2000 may
be taken as sufficient for the work.
Issue 30/9/98

G.O.	No.	Department.	Date.

G.O.	No.	Department.	Date.

[illegible]

time, leave (more than thirty days
having expired from the date of
communication of the revision
order to the date of presentation of
appeal). The Council referred
the appeal to a subcommittee
consisting of four councillors for
report. The subcommittee has
reported on 101 appeals recommending
the confirmation of the special officer's
assessment in 32 cases and a
reduction of tax in the others.
The tax in all the 101 cases according
to the special officer's assessment
amounts to Rs 112-10-0; of this a reduction
of only Rs 5-10-0 distributed among
69 cases is recommended by the sub-
committee.

3. Some of the appeals were noted
for hearing this day. The meeting
was fully attended, all the
members now on the Council being
present. Four of the councillors
had expressed in writing that
the special officer's assessment
might be adopted with the
reduction in the rate of taxation
is necessary for reasons stated
in their communication. (Circulation
enclosed). After a long discussion it
has been resolved by the Council
that the special officer's assessment
be adopted in its entirety and
that the sanction of Government
be solicited to reduce the rate

of taxation from 8 to 7 per centum
on the annual value of the buildings
for reasons assigned in the resolution.
A majority of the councillors has
further resolved that the
disposal of the appeal be postponed
till the receipt of the order
of Government on the recommendation
for the reduction in the rate of
taxation.

4. The rate of taxation was 7½
per cent from 1880-81 to 1896-97.
It was reduced to 8 per cent in 1897-98
(vide G.O. No. 1522 dated 3rd July
1897). The average incidence according
to the special officer's revised assess-
ment is Rs 2-9-10 on 5 a in excess
of the Presidency average for 1896-97.
It is probable that the Presidency
average for 1897-98 may somewhat
exceed the average incidence of the
previous year, but it is unlikely
that it would be so high as Rs 2-9-10.
As stated by the special officer in his
report, this town is famous only for
its temple. Wealthy men and big
traders are rare here. It will therefore
be fair to increase the house tax only
to the limit of the average incidence of
the Presidency.

5. The total rental value as per
revised register comes to Rs 135,224.
This

is solicited to reduce the rate of
taxation from Rs 8 to Rs 7 per centum
on the annual value of the buildings
for reasons stated in the petition
signed by four of the councillors
and because the increase made by
the special officer in the new value
is not following the enhance which
in the rate of taxation which took place
only each year is a hardship and
because the incidence of taxation according
to the revised assessment is in excess
of the average of the Presidency for 1896-97.

Amendment proposed by Mr. K. V. Varadachariar
seconded by Mr. K. V. Subbaraya
that the first part of the above
proposition viz. that the assessment
as revised by the special officer be
accepted in all cases throughout the
town" be omitted.

The amendment is supported by 7 against 7.
The chairman being among those not in
favour of the amendment, it is lost.

Amendment proposed by Mr. Wallace
and seconded by Mr. K. V. Subbaraya
averaging that sanction of Government
be solicited to reduce the rate of
taxation from Rs 8 to Rs 7 only.

The amendment is lost by a majority
of 9 against 4, one refraining from voting.

The original proposition is put to vote
and carried unanimously.

Proposed by Mr. Wallace and
seconded by Mr. K. V. Subbaraya
averaging that the appeals be taken up
now for disposal.

Amendment proposed by Mr. K. V.
Varadachariar averaging and
seconded by Mr. K. V. Subbaraya
that all the appeals
lie over pending the receipt of Government
sanction to the proposed reduction in the
rate of taxation.

The amendment is carried by a
majority of 10 against 4.

The remaining business set for
the day will be over.

(Signed) M. Ramaswami Iyer
Chairman

(Inclined)

M. Ramaswami Iyer

Chairman

[illegible]

There is no doubt that the rental thus fixed by him is uniform, consistent and in the main fair. There are 4188 taxable houses in this town. About 239 appeals only have been received and of these more than about 60 are likely to have been time barred. The taxes being confirmed by the Sub-committee in the case of a majority of the said appeals. The tax problem confirmed in the case of 19 out of the 60 appeal petitions returned by the Sub-committee, and has been slightly reduced in the case of other petitions, and in two cases members of the Sub-committee are not unanimous.

As to the probable annual value can only be approximately fixed, it is not possible to say whether the Special Officer's valuation is correct or whether the reduction made by the Sub-committee is correct. The Register that had been long followed has now been revised. Not only has the rental of each house been considerably increased, but the rate also has been raised to 8 per cent and the result has an increase of about Rs. 3400 over house tax over last year. At the meeting held on 24th December 1897 the councillors thought that only Rs. 1000 more could be realized by the revision and the budget was accordingly prepared. If only a few of those that have appealed are to have their tax reduced and if others are to have no relief, the taxation will not be uniform and the tax payable by many will be different from that payable by a few favoured house owners.

* The increase in the rate was made last year 1896.

* The Register has been revised several times 1896.

The houses can never fetch the estimated rental. As the tax has been increased at one and the same time in the two ways mentioned above, as people here suffer in these days of famine from absolute want of business and as owing to famine a large number of people have come to this town to earn their livelihood it has now become necessary to request the Government to reduce the rate of 8 per cent.

We are of opinion that the said rate may be reduced from 8 to 7 per cent. We therefore request that a meeting be convened on Monday the 22nd instant at 7.30 A.M. for the consideration of the subject and that the matter be disposed of by the Municipal Council at the meeting.

12-8-98.

(Signed) M. Ramaswami Iyer, Commissioner
M. Manthanaswami Chettiar (In Tamil)
Vishalakshamma Deekshitar (In Tamil)
Subbaraya Mudaliar (In Tamil)

(True Translation)

M. Ramaswami Iyer
Chairman.

THE
—
ON

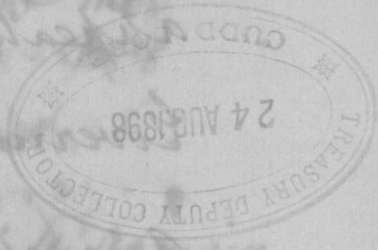
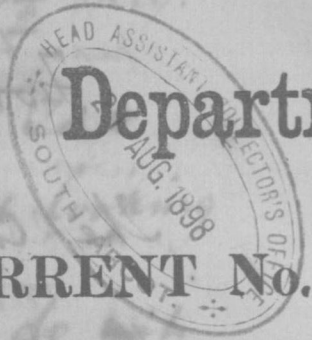
G.O.	No.	Department.	Date.

G.O.	No.	Department.	Date.

Local & Munl. (189) Department.

1312
cur 98

CURRENT No.



From

The Chairman
Municipal Council
Chidambaram

No. 378

Dated 20th August 1898

Received

Registered

Enclosures 3

Spare copies

SUBJECT.

M. Vallabha
to H. A. Coler
22.8.98.

DESPATCHED
24 AUG. 98

Submitting sanction of
Government to reduce
the rate of House Tax
sanction from Rs 8 to 7
per centum.

29/6/98

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2946

Forwarded to Government

The Council has at my instance cancelled the resolution to defer disposal of House Tax appeals until the receipt of the orders of Government on the resolution of the 20th August applying for sanction to reduce the rate of assessment from 8 to 7 per cent.

The special officer has done his work in revising the house tax registers carefully and well and with the exception of copy of a petition purporting to have been forwarded to Government in June last no complaints have been made to me.

The reduction of the percentage from 8 to 7 will, it is stated, leave the average incidence of house tax as now revised two pices below the Presidency average. The increase of revenue will be Rs 2070, just double the increase estimated in the budget. The Head

assistant

Head assistant Collector recommends
the reduction of the percentage to $7\frac{1}{2}$ only.

This is the rate at which House Tax
was collected till last year, but looking
at the figures above quoted I do not
think exception need be taken to the
resolution of the council.

This extra $\frac{1}{2}$ per cent will remain
in reserve in case further increase
of revenue is needed by and bye.

Dated 16th September 1898.

South Park Collector's office

Acting Collector
17. 9. 98

For Acting Collector

Head assistant Collector recommends
the reduction of the percentage to $7\frac{1}{2}$ only.
This is the rate at which House Tax
was collected till last year, but looking
at the figures above quoted I do not
think exception need be taken to the
resolution of the council.

This extra $\frac{1}{2}$ per cent will remain
in reserve in case further increase
of revenue is needed by and bye.

Dated 16th September 1898.
South Park Collector's office

Acting Collector
17. 9. 98

The reduction of the percentage
to $7\frac{1}{2}$ will it is stated leave the average
incidence of house tax as now revised
two pice below the Presidency average.
The increase of revenue will be
Rs 2070 which double the increase
stated in the budget.

that a certain collector recommends
 the reduction of the percentage to $7\frac{1}{2}$ only.
 This is the rate at which house tax
 was collected till last year but looking
 at the figures above quoted I do not
 think exception need be taken to the
 resolution of the council.

This extra $\frac{1}{2}$ per cent. will remain
 in reserve in case further increase
 of revenue is needed by and by.

When given for copying _____
 When copied _____
 When examined _____
 When signed 7/16 _____

189

READ AGAIN G.O., No. _____, DATED
 189 .

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.

N.B.—
 A = Copy in full.
 B = Not to be copied.
 P = Copy abstract only.
 Q = Copy heading only.