

[L. & M.]
[5,000-15-0-00.]

Local & Muni. (1898) Department.

MISCELLANEOUS.

G.O., No. 1906 M.M.

DATED 14-11-98.

INDEXED.

DESPATCHED

[Despatch Abstract.]

House tax. Recording with remarks the report
of the Subcollector of Tanjore on the revision
of — in the Mayavaram municipality.

BACK PAPERS.

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

FURTHER PAPERS.

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Local & Munl. (189) Department.

CURRENT No. 3324^m



From The Acting Collector of
Tanjore

Muc

Order No. 1906 dated 14/11/98

Recorded

Dis No. 4748 of 1898
Rw

2. With reference to the Sub-Collector's remarks in ~~the latter part of~~ para. 6 of his report, it is observed that under Sec. 63 (2) of the District Municipalities Act, the tax on buildings should be assessed on their annual value, and not on the income of the occupiers.

Dated 21st October 1898
Received
Registered
Enclosures nil
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SUBJECT.

3. In the circumstances stated in para. 7 of the Subcollector's report, the Govt. will not insist on any increase ^{being made} in the rate of the house-tax, at present.

Submitting for information
Sub Collector's report No. 1834 of 1898 dated 8th October 1898 on the recent revision of the house-tax in the Mayavaram Municipality

13/11/98

10/11/98

To The Chairman, Mayavaram Municipality
Through the Collector, Tanjore

BACK PAPERS.

G.O.	No.	Department.	Date.
	1177	h	4-7-98
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G.O.	No.	Department.	Date.

Revenue Department.

Sub-Collector's Office

8 October 1898

Dis Cr 18348, 1898
Reo

CURRENT No. 3324m

From S. T. Rice Esquire,
Sub-Collector of Tanjore.
To The Collector of Tanjore

Sir,
With reference to my promise contained in my
Endorsement on Cir No 1810 Reo and to your subsequent
reminders, I have the honour to offer the following
remarks.

2. I examined a fair number of houses and
shops in 2 out of the 3 divisions of the town. The
rentals of shops do not compare unfavourably with
those in Kumbakonam, but house rent is much lower.
Thus the Apothecary is living in a house for which
he pays less than Rs 100 a year. This was lately
occupied by the owner and the rental was
estimated at Rs 180. Such a house in Kumba-
Konam would probably fetch Rs 25 a month.
The

The Sub-Magistrate's house for which he pays Rs 5 would be not less than Rs 8 in Kumbakonam - probably more. By the kindness of a private gentleman, I went over his house, estimated at Rs 30 a year. The house was well built and commodious. I asked him what rent he would ask if he were to let it. His answer was "If any one cared to come, he could have it for the asking. I would take Rs 50 a year."

3. The rental of the houses has been determined by various considerations. Many of the houses in Kormad are specially constructed for weaving - that is to say they have a large courtyard and a room fitted up for looms. There is no doubt that the weaving

weaving industry of Kormad has fallen off - a great deal. Such houses are at discount. In one case I noticed an empty house which I was told had been bought for Rs 1000. The owners could get neither purchaser nor tenant and the house was only valuable for the materials.

4. The locality determined the rent value of many of the houses. Many comparatively mean-looking houses in the fish sellers' street command a fair rent because they are close to the fish market. The Headmaster of the Town School pays Rs 120 a year for his house. This does not appear to be too good as the Sub-Magistrate's but it is in the bazaar street

am

and it seems that the Verandah alone would fetch a high rent in times of festival.

5. The Shops have been rather leniently dealt into. In cases where rent is paid by the shop keepers, no doubt it is fair to accept this as the basis of the tax. But I found that while some shop-keepers were paying Rs 4 and 5 as rent to the owners, the shops of others, who were themselves the owners, were estimated at Rs 40 a year. These latter shops were in no way inferior and were often superior to the former.

6. In some cases, I think the house rent has been fixed rather with reference to the income of the occupier than to the value of the house. Thus a toddy drawer in one street and a cake seller in another

were

were assessed because these are lucrative trades. In these cases, however, there are other considerations. The people are very conservative and of course caste is of the first importance. If the toddy drawer vacated his house, it is probable that it would be snapped up by another of the same caste. If the cake seller left her shop, another would be glad to carry on the trade for a small rent. I am not therefore prepared to say that the tax is wrong. On the other hand, shops which stand next to one another in the same street and which are of the same standard are taxed differently because one is a cloth shop and the other a lamp shop. This is evidently wrong even though the difference is not great.

Great.

7. The house tax for 1897-98 was 7244.15.3,
that for 1898-99 was Rs 8290.6.6. There
has thus been an increase of Rs 1045.7.3
by the revision. There are two ways of
increasing the tax, (1) by raising the estimated
rentals, (2) by levying the maximum rate of
8½ per cent. As to (1), I am not prepared to
say that the rentals are too low, except
in the case of a few shops. As to (2),
the increase of 1 per cent would result in
an addition of about Rs 1200 but this would
bear hardly on the poorer classes and
coming so soon after the revision would
also cause irritation. I therefore think
this should be deferred for the present.

The

x 2,958 ?

The increase of rental in the case of the shops
is a mere matter of detail with which Government
need not especially trouble itself.

8. The revision has been, I think,
carefully made. I have not appealed to
Statistics regarding incidence because they
are not valuable and I think the Report
gives all the information required.

I have &c

(Signed) K. Nagannadha Chetty.

For Sub Collector

(True Copy)

Dis No 4748
Enc. nil. ^{Rw} JFD

Submitted to Government
in the Local and Municipal Department for
information with reference to para 2 of G.O
No 1177 in this dated 4th July 1898.

Tanjor Collector's Office,

Vallam 21st Oct 1898

J. Sivaprasadam Pillai
For As Collector

When given for copying _____
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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.

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