

Local & Munl. (189) Department.

MISCELLANEOUS.

G.O., No. 2066m

DATED 5-12-98

INDEXED.

RECORDED

[Despatch Abstract.]

Tax - Recording ^{with remarks} letter from the collector of South Arcot Submitting the report of the Special Deputy Tahsildar on the revision of house tax registers of the Chidambaram Municipality.

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. (1898) Department.

CURRENT No. 33662



From

The Collector of South Arcot

Misc Order

No. 2066 Memo D 5/12/98

Recorded.

2. The Government notes with pleasure the testimony borne by the Collector to the good work done by the Special Deputy Tahsildar, M.R.Dy. V. Rangaswami Aiyar.

1/12/98

2/12/98

Special No. 206 of 98

Dated 27th October 1898

Received

Registered

Enclosures

Spare copies

SUBJECT.

House tax. Chairman Chidambaram
Submitting with remarks
the report of the special Dy.
Tahsildar on the revision of
house tax registers at Chidambaram

To

The Chairman. M.C. Chidambaram

Collector of South Arcot

Accountant General

Copy-7/12/98

10/11

BACK PAPERS.

G.O.	No.	Department.	Date.
1704	190	hch	5-10-98
"	311	hch	2-2-98
"	77	hch	1-4-98
"	1325	hch	2-6-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 2.

Municipal Office

Chedambaram

23rd July 1898.

From.

M. R. Py

V. Rangasami Iyer Esq B. A.

Special Deputy Tahildar

Chedambaram.

To The Head Assistant Collector

South Arcot.

Respected Sir.

I beg to report that in obedience

to G. O. No. 190 M. O. dated 25th June 1898, I

entered on my duties here in connection with

the revision of house tax on the 7th February

last and completed the Assessment of all the

houses in the town before the 31st March following

The hearing of objections against any Assessment

was taken up on the 9th May and the revision closed

on the 24th ultimo. The Assessment registers have

been sent over to the Chairman of the Municipal

Committee. I send him to day a list of buildings

which

which are under construction or are being extended and improved in view to the necessary enhancement being made for the additions and improvements.

2. The total number of houses in the town aggregate to 4,292 which gives an increase of 233 houses over the number hitherto borne on the registers, the real increase being however about half the number only, the rest having been omitted from the old accounts as they are free buildings. 151 houses were exempted as they happened to be temples, Choultries &c not liable to tax under section 63 and the remaining 4,141 buildings only have been taxed. There are but 6 storied houses in this town owing to a superstition that such houses do not confer prosperity on the dwellers in them on account of their out topping the Sabhas or halls of Gods. 288 houses are thatched and the rest are mostly tiled or rarely terraced.

3. I have taxed the houses on rental values calculated with reference to the rentals actually prevailing in each locality. The total house tax after revision comes to Rs 10817-7-0 against Rs 7394-11-8 the net demand of 1897-98.

10817-7-
7394-11-8
3422-11-4

The revision has thus resulted in an increase of Rs 3422-11-4 or 46 per cent over the assessment of last year. The average incidence per house taking the assessed houses alone into consideration is Rs 2-10-0, the presidency average being Rs 2-4-9 according to the general municipal review for 1896-97. The average incidence is not higher than what it now is as the town is not one of importance except as a holy shrine, and as big buildings especially storied ones are but few as already noted. The pies in the old assessment have now been done away with. The original assessment of last year had to be lowered in 274 cases. The average incidence taken streetwise for the principal streets of the town such as the four Car Streets and the bazaar street ranges from Rs 3-5-0 to Rs 5-8-0 per house.

4. The town has been split into 4 divisions or wards for administrative purposes. Comparing the present net assessment of each ward with that of last year for it, the 2nd and 4th wards show an increase of 51 and 54 per cent. The increase in the 2nd division appears

appears but proper as the division constitutes the centre of the town where the well to do people reside. The increase in the 4th division is attributable chiefly to the comparatively low assessment levied there though most of the shops therein contain fair sized houses inhabited by land holders, merchants, goldsmiths, kaikalars, brahmins &c. The 1st and 3rd wards present an increase of 38 and 42 per cent only. The comparatively small increase in the 7th division is due to its being a poor quarter the residents thereof with the exception of those in the East Car Street being mostly labourers. The 3rd division contains the Bazaar Street, the Taluk Cutcherry and the District Munsif's Court and the residences of a large number of silkweavers, vellalars, vauars, kowattus and Moahomedans.

5. Out of 4141 houses assessed, the owners of 1807 houses only preferred objections. A third of these were either rejected as time barred or for non-appearance of parties or withdrawn by them. A third of the objectors were afforded relief and the remaining cases were

Continued

Continued.

6. My work was heavy at first as I had to inspect houses the whole day with a short respite at about midday, in order to get through the business before the close of the financial year. The Chairman M.R. Ry. Mr. Ramasami Iyer and helped me in a good deal whenever I applied to him for it.

7. Besides the pay sanctioned for me the municipality provided me with an establishment costing Rs 26 a month, and incurred an expenditure of Rs 47-5-9 on account of contingencies and printing charges.

I beg to remain &c
(Signed) V. Rangasami Iyer
Special Deputy Tahildar

True Copy Submitted to the Collector of South Arcot. I consider that the Deputy Tahildar has done his work so far in a very satisfactory manner.

(Signed) E. H. Wallace
3-8-98
Agst. Secy Collector

(True copy)

CH Johnson
for Secy Collector

SOUTH ARCOT.

Disposal No. 27

COLLECTOR'S OFFICE,

DATED 27th October 1898.

FROM

L. M. Wyndham Esquire, I. C. S. & C.

Acting COLLECTOR OF SOUTH ARCOT.

TO

THE SECRETARY TO GOVERNMENT, CURRENT NO. 3366/16
LOCAL & MUNICIPAL DEPT.
DEPARTMENT,

MADRAS.

SIR,

In para 4 of G. O. No 1325 M. Ins. dated 2nd June 1897, the Municipal Council, Chidambaram was directed to complete the revision of the registers of assessment within 3 months after receipt of the order and to report the result to Government. In November '97, the Chairman applied for the services of a special officer for the purpose of revising the registers, as the Council was not able to do the work in the time allotted. A Deputy Tahsildar was accordingly appointed in G. O. No 311 M. Ins. dated 22 February '98. I have the honour to submit for the information of Government a copy of the report of the special officer No 42 dated 23rd July 1898 on the result of the revision made by him. The total house tax as revised

amounted

1/2366/M/98

amounted to Rs 10817-7-0 as against Rs 7394-11-8
 the net demand of 1897-98. This amount was
 reduced by Rs 84-12-0 on appeals preferred to the
 Council. The average incidence per house taking
 assessed houses alone into consideration was
 thus reduced from Rs 2-10-0 to Rs 2-9-7. In the
 above calculations the tax has been taken
 at 8 per cent on the annual rental value
 of houses which is the rate at present in
 force. In G. O No 1704 M. M. dated 5th
 October 1898 the proposal of the Council
 to reduce the tax to 7 per cent on the rental
 has been sanctioned. The final demand
 and the average incidence have therefore
 to be reduced by $\frac{1}{8}$ i.e. to Rs 9391-1-7 and
 Rs 2-4-4 respectively. The incidence is only
 5 paise below the Presidency average of Rs 2-4-9.
 The Special Officer deserves Commendation
 for the very careful and satisfactory
 manner in which he has carried out the
 difficult task entrusted to him.

I have the honour to be,
 Sir,
 Your most obedient Servant

W. H. Johnson
 For the Collector.

10817-7-0
 84-12-0
 10732-11-0

9391
 7395
 1996 4
 Rs 2000 in round
 figures -

I have the honour to be,
 Sir,
 Your most obedient Servant,
 Collector.

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