

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 436 M

DATED 23-3-98

INDEXED

DESPATCHED

Sub 3 (1)

[Despatch Abstract.]

Tax. Answering in the negative the question raised by the municipal council, Ootacamund regarding the liability of taxation of the buildings in connection with the convents & churches which are used for residential purposes.

Sh

BACK PAPERS.

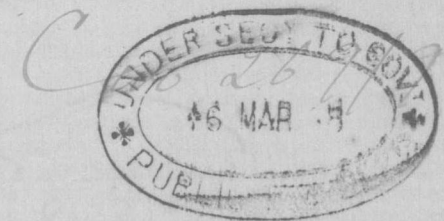
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Local & Munl. (1898) Department.

CURRENT No. 984 M



From

The Chairman
Municipal Council
Cotacamund.

No. 4956

Order

Dated 22nd } February 1898.
Recd. 25th }

Received 7-3-98

Registered 7-3-98

Enclosures one.

Spare copies

SUBJECT.

Menial Servants' Tax

Requesting to be informed of the views of the Government, as to whether all the buildings in connection with the convent, and churches at Ottacamund used for residential purposes should continue to be exempted from taxation under Act III of 1887, and enquiring whether Lady Superior of the convent is liable to the —

Ndis

Forwarded

Doc Conic

3.2.98

Art. Collector

Nilgiri Collectors Office
Cotacamund 3rd March 1898

1/7 3/3

P.T.O. 2/15/3

BACK PAPERS.

G.O.	No.	Department.	Date
CW	732	h/97	
Sp	2370	h/97 (Estimate)	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

49m
mist
Order
No. 636m
23-3-98 The question raised in paragraph 5 of the Chairman's letter will be answered in the negative.

1.2
17/3/98

H.T.
18 3 98.
(Please see marked passage)

Note.

The act as amended distinctly makes Charitable & religious buildings liable to taxation so far as they are used for residential purposes.

To The Chairman M.C. Ootacamund
through the collector of the Nilgiris. 20/3/98

Enclosure to letter No. 4956 dated 19 February 1898

No.

Extract from the Proceedings of a Meeting of the Ootacamund Municipal Council held on Saturday the 19th February 1898.

Subject No.

RESOLUTION:-

Present

The Chairman
Colonel H. F. Stevenson
W.E. Smith Esq.
A. M. Jones Esq.
J. Browne Esq.
Rev. C. Bistley
D. Eduljee Esq.

Subject No. III.

Read Resolution No. II dated 24th January 1898 regarding the exemption of Charitable institutions from servants tax with Chairman's note dated 10th February 1898 regarding the levy of House, Water and Drainage Taxes on Charitable buildings used for residential purposes.

Resolved that the Government be addressed on the subject.

MUNICIPAL OFFICE,

OOTACAMUND, 19th February 1898.

To

(True Extract)

M. Kammath
Chairman.

No. 4956

Ootacamund Municipal Office,

22nd February 1898

LOCAL & MUNICIPAL DEPT
984 H

FROM

THE CHAIRMAN,

MUNICIPAL COUNCIL,

OOTACAMUND.

To

Enclosures one

The Secretary to the Government
Local and Municipal Department
Ootacamund, Madras

Through the Collector, the Nilgiris.

Sir,

The Lady Superior of the Nazareth
Convent, Ootacamund, who paid none of
the taxes specified in clauses (i) (ii) and
(iii) of Section 40 of the Municipal Amend-
ment Act III of 1897 was asked to give
a list of the male servants in the
employ of the Convent.

2. The requisition was handed
over to Mr. A. S. Fowdell, the Solicitor, and
he enquired "how the Lady Superior
can, under Section 40 c, be required to
"give a list of male domestic servants
"employed by her at the Nazareth Convent."
"It might be called a boarding school,
"as it contains, such an institution but it
"is certainly not a Club, Hotel, Boarding
"house, or residential chambers"

3. Mr. Fowdell was referred
to Section 40-a of the Amended District
Municipalities

Municipalities Act III of 1897.

H. As no reply was received to this letter, a further notice was sent to the Lady Superior, whom Mr. Dowdell replied as follows:-

"It seems unreasonable that the Municipality, after exempting charitable institutions from certain taxation, e.g. assessment on land &c. and profession tax, should seek to obtain an equivalent by imposing the alternative taxation, viz. the head tax on servants. Are the Church, Friend in need Society, B.M.S. and other servants to be similarly the subject of taxation?"

The "exemption" referred to by Mr. Dowdell was made many years ago under the "exceptions" in Section 63 of Madras Act IV of 1884. In the Amendment Act III of 1897, however, the words "but not residential" have been inserted before the word "purposes". In moving for the insertion of the words the Honorable Mr. Price said:-

"The Government of India, in commenting on the bill before us, observed:- 'The view held by the Government is that premises which are used for residential purposes, even though they are of a religious or of a charitable character, should be charged for the water supplied to them by a Municipality.'"

Supplement to the
South St. George Gazette
dated 12 May 1896 page 144.

Legislative
Proceedings
7 12-3-98.
Page 173.

"By section 63 buildings are exempt from taxation to the extent to which they are used for religious purposes and they suggest that it should be made clear that buildings used for residential as well as religious purposes shall be charged. It is perfectly fair that such buildings as are used for residential and charitable purposes should be charged not only for water-tax but for house tax."

I am desired by the Municipal Council now to request the views of the Government as to whether all those buildings in connection with the Government and churches which are used for residential purposes and which have been exempted under Act IV of 1884, may continue to be exempted under the Amendment Act III of 1897.

And should the views of the Government be in the affirmative, I am further to enquire whether the Lady Superior may, on the grounds urged by her Solicitor in para. 4 of this letter, be exempted from payment of the servant tax.

I have the honor to be,

Sir,

Your most obedient Servant

W. Rammell
Chairman.

G.M.