

[L. & M.]
[2,000-13-6-98.]

Local & Munl. (1899) Department

MISCELLANEOUS.

G.O., No. 257 M.

DATED 27-2-99

INDEXED.

DISPATCHED

[Despatch Abstract.]

Tax Sanctioning with remarks the increase proposed by the Municipal Council Manipal in the rates of the — on buildings lands & of the water & drainage tax on buildings & lands.

BACK PAPERS.

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

FURTHER PAPERS.

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

[L. & M.]
250-19-12-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in proceedings:-

Again G.O., No. dated

Again G.O., No. dated

Current No. 394. M of 1899, dated 21 January 1899, from the Chairman, M.C. Masulipatan

" " " 189 " "

" " " 189 " "

Misc ORDER No. 257 Minis 8 27/2/99

The proposed increase in the rates of the tax on buildings and lands and of the water and drainage tax on buildings and lands from 7% and 1 1/2 per cent respectively, to 8 1/2 and 2 1/8 per cent of their annual value, is sanctioned, but the Council's proposal to fix the rental value of all buildings in the town, with certain exceptions, with reference to a scale based on their measurements, cannot be approved, as it is not in accordance with section 63-A of the District Municipalities Act. This section authorizes the substitution, in any portion of the Municipality, of a rate calculated according to the area of buildings, for the tax levied

in them at a percentage on their annual value, but does not contemplate the assessment of the annual value of such buildings with reference to any scale based on their measurements, the principle to be adopted in fixing it, being prescribed in section 65(1).

V.A.
21/12/99
HT 299

Does this meet Resolution 1?

HT 299

Yes. Really I say that the houses throughout town with certain exceptions should be taxed

the principle of measurement under Sec.

of the Act. The principle is that

the annual means by taxing the principle

of measurement. The principle is that

to provide for the annual value of

buildings in the town with certain

exceptions with reference to a scale

based on their measurements.

It is to be approved, and it is not to be

conformance with section 65(1) of the

Act. The principle is that

the annual means by taxing the principle

of measurement. The principle is that

to provide for the annual value of

buildings in the town with certain

exceptions with reference to a scale

To The Chairman M.C. Masulipatam
through the Collector of Krishna.

21/12/99

Disps
Please return this
before after debate

CR
27/1/00

Local & Munl. (1899) Department.

CURRENT No. 394 M



From The chairman M.C. Masulipatam

Through the Revenue Divisional Officer, Krishna

No. 1384

Order.

Dated 21. 1. 99

Received

Registered

Enclosures Two

Spare copies

SUBJECT.

Submitting the resolution of the M.C. Masulipatam requesting that the rates at which the houses, land and

House tax, land tax in taxes as proposed to be levied & the

Masulipatam Municipal principles of their calculation may be approved by Govt.

for sanction of Government

Forwarded to the Collector

for transmission

23-1-99

146
27/1/00

BACK PAPERS.

G.O.	No.	Department.	Date
to	2091	Pub	7-12-98
a	1466	hm	17-8-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Proceedings of the Municipal Council
Masulipatam passed in its meeting held
on Saturday the 14th January 1899.

Present Officials

1. Major S. C. Sarkis, District Medical
and Sanitary Officer, District.
2. Mr. B. Sreenivasa Raghavachariyar
A. A. Registrar of Assurances
District

Non officials

1. Mr. P. Venkataswamy Pantulu Garu
B. A. Chairman M. C.
2. Do. Mr. Gopalaratnam Garu
3. Do. Mr. Sreeramulu Pantulu Garu
4. Do. Mr. Lakshemenarayana Garu
5. Do. Mr. Chalapati Row Pantulu Garu
6. Mr. Mohammed Anwar Sahib

X. 1. Read G. O. No. 2091 M. M. dated 7. 12. 98
regarding the revision of the house and
land tax registers.

Resolved that in the revision
of the house tax, lands and huts tax and
water tax which is now to be made, the
following principles be adopted:-

I. That the houses throughout the town be taxed on the principle of measurement under Sec. 63 A of the District Municipalities Act as amended by Act III of 1897, except in the following portions of the town viz:-

- (a) The whole of the Robertsonpetta.
- (b) The whole of the European quarters of the town.
- (c) All the houses immediately adjoining on both sides of the following roads in the sections thereof as specified below.

(1) The main road from Singarazw Durgamba garu's choultry up to Thruthinenty Lakshemenarayana garu's upstairs house.

(2) The Sadak road from Sadak house up to Robertson square.

(3) Cantonment road from Robertson square up to where it is touched by the Idepalli drain.

(4) Idepalli road from where it crosses Razupeta branch road (at a Ramabhajana temple) up to Pulavarti varu's upstairs houses.

(5) Zavarpetta road from where it touches Sadak road up to the

lane leading to Kamchi.
-shkamma's temple.

(6) All the houses in the town wherever they may be situated which or portions of which are used as godowns for storage of grains and other articles of merchandize or which are used as shops.

(7) Fort road from Challa Bazar up to Siram Naganna Naidu garu's house.

II. That in the case of the portions so excepted the rental value be fixed as laid down in section 65(1) of the District Municipalities Act as amended by Act III of 1897.

III. That in the case of the houses the rental value of which is to be fixed by measurements the following rates of fixing the rental value be adopted:-

But Sec 63A says that the tax and not the rental value to be calculated with reference to these

(1) Per 100 square yards of a house of brick walls } Rs. 15-10-0

(2) Per 100 square yards of brick walls and mud walls } Rs. 11-11-6

(3) Per 100 square yards of purely mud walls } Rs. 7-13-0

IV. That in the case of lands and garden

I. the rental value be fixed as before i.e.
for 1 acre of garden land Rs. 6-0-0
1 acre of waste land Rs. 3-0-0
except in the case of mango or cocoanut
gardens in which case the rental value is to
be fixed under Sec. 65 (1).

II. That in the case of huts the rental value
be fixed at 4 annas per every 80 square
yards under Sec. 63 (3) (b).

III. That in the case of lands, gardens and
huts the tax be assessed at the rate of $8\frac{1}{2}$
per cent upon the rental value fixed as
above.

IV. That water tax be assessed at the rate
of $2\frac{1}{8}$ per cent on the rental value fixed as
above on houses, huts, lands, and gardens,
except in the portions of the town which have
been hitherto exempted by Government
from paying water tax.

(Signed) P. Venkataswamy
Chairman M.C.

(True Copy)

Hoobooramallu Ravi
Secretary M.C.
Masulipatam 2/1/99.

No. 1384.

Municipal
Masulipatam
20.1.99.

From

Md. R.

P. Venkataswamy Puntulu
Chairman M.C.
Masulipatam



To,
The Secretary to Government
Local and Municipal Department
Madras.

Through the Revenue Divisional Officer
Mistna.

Sir,

In reply to G. O. No. 2091 M. Mis.
dated 7.12.98, I have the honour to state
that the Municipal Council in their
resolution No. 14.1.99, copy enclosed, have resolved
to levy house tax and land tax in the
Masulipatam Municipality at $8\frac{1}{2}$ per cent
per annum on the annual rental of lands
and buildings and the water tax at $2\frac{1}{8}$
per cent on the annual rental of the same.

I therefore request you will be good
enough to obtain the sanction of Government
for the same at an early date. The resolution
will show that the Council wish to settle

present rate of the
house tax is $7\frac{1}{2}$ % &
at the water tax $1\frac{1}{2}$ %.

394/M/99

rental value on measurements under Sec. 63 A.
of District Municipalities Act as amended
by act III of 1897 throughout the town -
except in a few portions which are specified
in the resolution. It is believed that
in those portions the rental value as -
settled with reference to the probable rents
which may be realized by letting the houses
will be some what higher than that arrived
at on the measurement principle. But throughout
the rest of the town it may be said that
it is almost impossible to say what actual
rents may be fetched by the houses. Many
of them may indeed fetch very little or no rent,
if actually let out. They are mostly inhabited
by the owners. They have generally a half -
ruined appearance owing to the action of salt
and moisture and occupation of these houses
for rent is very exceptional. The few outsiders
who want houses for rents generally take up
their quarters in the more important portions
set apart in the resolution for assessment
at actual rental values although there may be
exceptions here and there. The method for
whole of the town followed by the Council

is simply what has hitherto been in force
here viz to go by the rule of measurements.
The rental value of each unit of measurement
viz 100 square yards has been retained the
same as before. The figures are shown in
the resolution. These figures were obtained
five years ago by increasing the figures which
has previously represented the rental value
of each 100 square yards, by one-fourth.
A further increase in this conventional
valuation has been thought undesirable.
The Council have accordingly confined
itself to adopting the maximum assessment
of $8\frac{1}{2}$ per cent for the purposes of raising
the tax on buildings, lands and huts.
The other details of the methods adopted
will appear from the resolution. The
Council have felt it absolutely necessary
to increase the house and water tax as
that is the only sure and reliable way of
raising funds to meet the growing demands
of the Municipality. Hence their resolution
to increase the assessment of house tax from
 $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent and the water tax
from $1\frac{1}{2}$ to $2\frac{1}{8}$ per cent. This figure of 2

per cent is taken not only as representing the extent to which the tax may be properly raised, but also as being $\frac{1}{4}$ of the tax on houses, lands &c and admitting of easy calculation. I therefore request that the Government may be pleased to accord their sanction.

I have the honour to be,
Sir,

Your most obedient servant

R. Subbarama Iyer

Secretary to C.
Masulipatam

N^o 109
Municipal

Forwarded.

William
Collector.

Ind
27/88

given for copying _____
copied _____
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signed *27/2*

189

MAIN G.O. No.
189

, DATED

ENT No.

LOSURES 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 DISPATCH
IN ORIGINAL.

N.B.—

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