

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 936 M.

DATED 4-7-99.

INDEXED.

[Despatch Abstract.]

Tax. Stating, with remark, that the rate of the taxes on buildings and lands in the Palamcottah Municipality should be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of the annual value without delay.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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[L. & M.]
250-10-12-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., No. dated 189 .

Again G.O., No. dated 189 .

Current No. 1485.2 of 1899, dated 17-4-99, from The Ch. h. e. Palamcottah

" " " 189. " " " " "

" " " 189 " " " " "

ORDER.

No. 936 mms
4/7/99

The Govt. agrees with the Revenue Divisional Officer in considering that the proposed increase of the rate of the taxes on buildings and lands is necessary to improve the present state of the Municipal finances, and that the objection raised to it by the Municipal Council is not valid. The rate of these taxes should therefore be raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent of the annual value without delay.

2. The Municipal Council is requested to reconsider the question of abolishing the post of lighting Inspector with reference to the remarks of the Divisional Officer in para. 8.

V.R.
26/6/99
6.5.99
28.6-99

H. M.

To The Chairman h.e. Palamcottah
thru the Collector of Tirunelveli.
Dated 4/7

Can. 595
Jun 1/99
Local & Munl. (1899) Department.

11485
CURRENT No. 268 of 99



From C. Winckler, Esq.
Chairman
Municipal Council
Palau Cottato



No. 172

Order

Dated 17-4-99

Received 2-6-99

Registered 3-6-99

Enclosures /

Spare copies nil

SUBJECT.

Informing that the Council is unanimously of opinion that it would not be desirable to increase the rate of the tax on buildings, and does the Council consider it necessary to abolish the post of light inspector for the reasons stated in the Council's Resolution (Copy enclosed).

Proposed
11/6/99
9/6

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of
the Municipal Council of Palamcottah
dated 8th April 1899.

Present.

C. Winckler Esq. Chairman
M. Mahammad Usman Sahib Bahadur
As. District Medical and Sanitary Officer,
Tumacot.

M. R. B. M. D. Devadas Pillai
avargal

" John. S. Devasahaya hadaravargal

" S. R. Krishnasamy avarargal

" M. Manthimathi pillai avargal

" S. Krishna Rao avargal

Paul Rauter Sahib.

1. G.O. Reviewing the budget
of this Municipality for 1899-1900

(1) House Tax The Council is
unanimously of opinion that
it is neither desirable nor
possible to increase the rate of
the tax on buildings, considering
the poverty of the great bulk of
the inhabitants.

No 172 Calamcottah office.
17th April 1899

From C. Winckler Esq.

LOCAL & MUNICIPAL DEPT. Chairman
Municipal Council
Calamcottah

To The Secretary to Government
Local and Municipal Departments
Madras
through the collector of the district

Sir

With reference to paragraphs 3 and 4(5) of G.O. No 359 M, dated 14th March 1899, reviewing the budget estimate of this Municipality for 1899-1900, I have the honor to report that after careful consideration of the subjects referred to in the G.O. quoted above, the Council is unanimously of opinion that it would not be desirable to increase the rate of the tax on buildings from 7 $\frac{1}{2}$ to 8 $\frac{1}{2}$ per cent of the annual value, nor does the Council consider it necessary to abolish the post of lighting

1485/m/99

inspector for the reasons fully
stated in the accompanying
Copy of Resolution No. 1 dated
8th April 1899.

I have the honour to be
Your Most Obedt. Servant

Chairman

Dated, Tenmally, 16 May 1899

From

to R. R. J. Raghaviah amsal

Head Quarters Deputy Collectors
Tenmally

I

The Collector of
Tenmally

Sir,

I have the honour to return the letter of the
Municipal Chairman Palamcottah to the Secretary to
Government Local and Municipal Department, current
no 268 of 1899, and its enclosures, with the following
remarks, with reference to your footnote order, dated
2nd May 1899.

2. First as regards enhancement of the rate of house
tax from $7\frac{1}{2}$ per cent to 8 $\frac{1}{2}$ per cent of the annual rental
value of houses. Though Palamcottah is not a
of busy trade, there is no reason to think that it is
a specially poor town. Of its inhabitants only

1. Barbers
2. Paravars
3. Periahs
4. Bhetties
5. Pattukulgars
6. weaver braicks

marginally noted six classes
are reputed to be poor. As
they own only 488 out of
2736 houses situated in it
and pay at present only
Rs 601-8-10 out of the total

house tax of Rs 5656. The number of houses owned
and the total house tax paid at present by each
the communities is given in the margin.

So far as these communities are concerned the incidence of house tax is Rs 1-3-8 and the proposed increase in the rate will add about two annas and eight pies to it. The increase is but trifling and cannot seriously affect the resources of these communities. Vallars have already been exempted from payment of the tax.

Class	Number of houses owned	House-tax
Barbers	47	Rs 46 10 11
Paravats	35	45 7 2
Pariahs	73	61 8 4
Chetties	41	42 2 3
Pattamulgars	252	362 4 1
Meenar Vaicks	40	43 8 1
	488	601 8 10

3. It will be seen from Appendix IV to the Review by Government of the administration of the District Municipalities in this Presidency for 1897-98 embodied in G.O. nos. 2213 & 2214 in. dated 19-12-98, that so much as 36 per cent. of the entire house tax of this Municipality is collected on houses taxed at more than Rs 5 each. Owners of such houses must naturally be substantial men and must be able to pay the increased rate, while the addition to the tax on houses now paying Rs 5 and less is after all slight, being 10 annas and 8 pies or less.

If the income of a Municipality can be a guide for ascertaining the financial condition of its inhabitants, Palamcottah with its population of 18,686 does not compare unfavorably with the Municipalities of Stellore, Mannargudi and Vizagapatnam where house tax is levied at the maximum rate or with Chidambaram where 8 per cent rate prevails. The population and the incomes of these Municipalities and of Palamcottah are given in the margin.

	Population	Income
Stellore.	29336.	Rs 45214 - -
Mannargudi	20395.	31974 - -
Vizagapatnam.	34487.	42479 - -
Chidambaram.	18640.	24271 - -
Palamcottah	18686.	26081 - -

5. In Vizagapatnam the incidence of house tax is as high as Rs 5-6-11 and in Stellore it is Rs 2-7-. The average incidence of house-tax for all the District Municipalities of the Presidency is Rs 2-6-4. In Palamcottah the incidence of house tax is only Rs 2-4-. A reference to Appendix IX to the G.O. quoted above will show that the incidence of general municipal taxation is also much lower in the Palamcottah Municipality than the average for the Municipalities of the Presidency, being 8 annas and 10 pies against eleven annas if tolls are included, and 12 annas and 8 pies against 14 annas and 4 pies if tolls are included. While therefore there is no special reason to consider this Municipality to be poorer than the average of the Municipalities in the Presidency, its inhabitants have been paying much less in the shape of taxes than the generality of municipal dwellers in the Presidency. Appendices III and VIII to the general Municipal reviews of the last three official years bear testimony to the comparative ease with which house tax is collected in this Municipality. The percentage of collections of house tax to demand for the last three years was 99.5, 99.3 and 97, and the warrants issued numbered only 309, 1355 and 457 as against 4000 and over per year in the case of some other Municipalities.

6. Lastly the inhabitants of the Palamcottah Municipality have been paying house tax at the present rate of $7\frac{1}{2}$ per cent of the annual rental value of their houses for the last 21 years.

7. The Municipal Council has thought it fit to

to make only a general statement that the great bulk of the inhabitants are poor, but the facts and figures quoted above will I think justify the inference that the council's statement is inaccurate and that the proposed increase in the rate of house tax is not likely to lead to hardship. The increase is, at the same time, absolutely necessary for bettering the present hopeless state of the finances of the Municipality.

8. I do not think that any second proposal, viz, to dispense with the services of the lighting Inspector needs much of argument to support it. A lighting Inspector on a monthly pay of Rs 6 is in no way better than the lamplighters themselves, with almost the same salaries. It is vain to expect him to possess moral rectitude for can it be supposed that his supervision of the work of the lamp lighters will be efficient. Such ill-paid inspectors always combine with the lamp lighters and not only acquiesce in but often connive at their malpractices. The ward councillors and the chairman are the only proper persons to supervise lighting work in a municipality which cannot afford to entertain a decently paid lighting Inspector.

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

Respectfully,
Deputy Collector
17/5/89

17-5-89

No 8963 / 10/10/89
187/78

Submitted.

I fully concur with the Divisional Officer.

28th. May 1899.

Acting Collector.

31 MAY 1899

S.T.T.

30.5/89

The closing balance in the Municipal account for 1899-90 is only Rs. 660 or 2.7% of the estimated receipts against the minimum of 10 per cent proposed by Govt. The proposed increase of the rate of the tax will bring in an additional income of Rs 810.

When given for copying _____
When copied _____
When examined _____
When signed _____

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 DETTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
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