Local & Munl. (1898) Department.

INDEXED. CR

PRINTED

G.O., No. 77 M

DATED 14. 1. 1898

DESPATCHED

[Despatch Abstract.]

House tax — Recording, with remarks, the report of the Special Deputy Collector, Kumbakonam on the revision of the — registers in the Kumbakonam 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.

Government (1898) of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*
Regd. } *Spare copies*

G.O., No. 77 M., 14th January 1898.

JANUARY.

House-tax.

Recording, with remarks, the report of the Special Deputy Collector, Kumbakónam, on the revision of the — registers in the Kumbakónam Municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

R.

—the following paper :—

'rom M.R.Ry. T. N. SIVAGNANAM PILLAI Avargal, Special Deputy Collector, Kumbakónam, to the Collector of Tanjore, dated 30th September 1897, Dis. No. 1.

of
Ma have the honour to submit my report on the revision of the house-tax registers
a Kumbakónam Municipality ordered in G.O., No. 1570, Revenue, dated 23rd
1897, together with the statements and the records of the inquiry as per list
d.

I w
The After my special duty in connection with the Mahamakham festival was over
teleg sted to Arni, where I took charge on the morning of the 24th March last.
Governme fternoon I handed over charge at that place, on receipt of an urgent
forenoon of the the Collector of North Arcot directing me under instructions from
to Tanjore. I entered upon my present special duty on the

3. When I began my wo
within three months, but, as I proceeded, I foun that it could be finished
less than two months more. Accordingly, in my letter, Re dated
June 1897, I requested sanction for the continuance of the establishment for two months from the date of the expiry of three months granted in G.O., Mis. No. 855 M., dated 9th April 1897, or for such further term as may seem necessary. An alternative sanction in the light of my recommendation was granted in G.O., Mis. No. 1557 M., dated 8th July 1897.

4. Considering the extent * that had to be traversed carefully and the number † of houses that had to be inspected, together with the attendant work of hearing objection petitions, I think the time of six months taken up by the work is not at all great. From the date of the commencement of my work till the 28th June I was employed both morning and evening in the inspection of houses and subsequently I restricted my inspection to mornings alone utilizing the evenings in the same work, only when the hearing of objection petitions permitted me to do so. I have inspected every house, and in the case of a large number of houses I have inspected all the inner rooms and compartments.

* Area, 6 square miles.
† Houses, 10,485.

5. The duty entrusted to me being, I believe, the first of its kind given to a special officer, I had absolutely no precedent to guide me. The Municipal Act lays down in section 65 that "the gross annual rent at which a building or land might reasonably be expected to let from month to month or from year to year shall, for the purposes of assessment, be deemed to be the annual value of such building or land." Beyond this general definition no further instructions are available for the guidance of the officer revising the tax. The records of the municipal council afforded no clue in discovering the principle on which the previous assessments were made. I had therefore to lay down certain fixed lines on which to conduct the revision. The gross rental of houses and lands was determined either with reference to rent-deeds where they actually existed or with reference to similar houses in the street which had been rented, regard being had to the locality, nature of accommodation, convenience with respect to wells, backyards, markets and contiguity to important public places. Allowance has invariably been made to deterioration, and wherever considerable improvements had been made since last revision, there has been a corresponding increase in the valuation.

6. The last general revision appears to have been made more than a quarter of a century ago and ever since that time there have been only partial revisions. The present Chairman appears to have undertaken the task, but he was not allowed to complete the same for various reasons appearing in the correspondence between himself and the Government. When he undertook the work the house-tax demand of the municipality was Rs. 17,881–3–0 and he increased it by Rs. 1,419–9–0, thus bringing up the demand to Rs. 19,300–12–0. As the result of my revision, the house-tax demand has risen to Rs. 26,692–4–0, or Rs. 7,391–8–0, or 38 per cent. over the Chairman's figures. Compared with the original demand the increase is Rs. 8,811–1–0 or 49·2.

7. The increase made by revision cannot be said to fall heavily on the residents when it is remembered that there has been no general revision quinquennially, that the town is steadily rising in importance both on account of its trade and the sanctity attached to it, that mud hovels have been replaced by tiled houses, and that the latter have given room for terraced and storeyed buildings.

8. Statement No. 1 gives in a concise form the results of the revision for the whole town. The largest increase has been in the North III division, and I think rightly too. This division is chiefly occupied by officials, vakils, pensioners of high social standing and generally by all well-to-do people. The public offices, the Porter Town Hall, the Gopala Rao Library and the Town High School with other smaller schools, the vegetable market and Sri Sankarachariar mutt are all situated in this division. The Government College, though situated within the limits of the Melacauvery division, is only separated from this division by the Cauvery, which is crossed on foot when the river is low and by ferry during the monsoon months. Some of the largest temples are in or near this division. The Big Bazaar street of this town, though technically in another division, is in close proximity to this. Above all things, the river Cauvery with its sacred bathing ghauts runs along the northern boundary of this division. This division may in short be styled the intellectual and influential centre of the town. The rents in this division are considerably higher than the rents elsewhe the Bazaar street. It is therefore no wonder that there has been such a large in se as 61 per cent.

9. Of the remaining six divisions, all the southern three form one group and the remaining three northern divisions form another group. In the former group there has been an increase of 39 to 41 per cent., and in the latter it varies from 25 to 29. From the streetwar statements hereto attached, it will be observed that the increase in South I is due chiefly to the assessing for the first time of many houses newly constructed and to the increase in the rents of houses in consequence of over-crowding. This division is pre-eminently an artizan division. Most of the workers in brass and a considerable portion of the silk-weaver population live here.

South I	41
„ III	40
„ II	39
North II	29
„ I	26
„ IV	25

10. The next division in the order of increase is the South III division. Along the road leading into the town from the railway station many vacant sites are now occupied by houses—thatched and tiled. The important Mahamakham tank is situated in this division and the owners of houses on the four sides of the tank as well as on streets close by have been known to realize a year's rent in a fortnight during the great festival occurring once in 12 years. The European portion of the town lies also within its limits.

11. In the South II division, which comes next, the increase is 39 per cent. Many of the houses are well built and the major portion of the population consists of silk-weavers, who live not like other families in separate houses but like clans in single houses.

12. In the other divisions the increase is less than 30 per cent., and the reasons for the increase are given in the streetwar statements attached. In the North II division, which consists of the Main Bazaar street and forms as it were the commercial centre of the town, the increase is only 29 per cent., but it is due to the gradual enhancement of the assessment by successive Chairmen whose attention has been drawn to it by the acknowledged high rates of rent prevailing there. The present Chairman himself has raised the previous assessment by Rs. 227 in last year.

13. The poorest division in point of increase of revenue as well as of percentage is the North IV, or the Melacauvery, division. This division was included within municipal limits only four years ago and it still presents the appearance more of a rural village than of a ward of one of the important municipalities in Southern India. The population is on the whole agricultural, and the increase is chiefly due to increased assessment on one of the Government buildings—the college—and to small additions to the existing rates necessitated by improvements.

14. Statement No. 2 shows in one view how the increases made by me in the first instance were modified subsequently after the disposal of objection petitions. 9,214 special notices, covering an assessment of Rs. 23,888, were issued by me as required by section 69 of the Municipal Act. In 6,694 cases covering an assessment of Rs. 14,968–12–0, the concerned parties did not put in any appearance either in person or by agent and did not send in any petitions by post even. In 355 cases covering an assessment of Rs. 843–6–0, the parties appeared and gave statements accepting the correctness of the new valuation. In 1,068 cases covering an assessment of Rs. 3,180–7–0, the assessments made by me were confirmed for reasons recorded. In the remaining cases the assessments were reduced either with reference to accounts, rent-deeds and other documentary matter or with reference to personal re-inspection where necessary. The figures for the reductions under the two items are shown in the margin. In six cases I fixed the increased assessment at Rs. 22–12–0, but I had to raise the same to Rs. 31–12–0 on receipt of subsequent information from various sources. In all these cases fresh notices were issued and fresh dates of hearing were fixed. From the above it will be seen that over 64 per cent. of the increase has not been objected to and that 4 per cent. of the increase has been acquiesced in. This will conclusively demonstrate that revision was called for and that the revision now made does not press heavily on the residents.

	From.			To.		
	RS.	A.	P.	RS.	A.	P.
Reduced with reference to documents ..	979	8	0	799	10	0
" " to inspection ..	3,393	3	0	2,704	6	0

15. Statement No. 3 compares the final assessment of the Chairman with that of mine. 2,150 cases, covering an assessment of Rs. 3,754–9–0, have been left by me undisturbed. In 39 cases I struck out wholly the assessment of Rs. 40–4–0 chiefly on account of the absence of houses on which the assessments were imposed and partly on account of the religious, charitable or public character of the buildings, of which proofs were given both during inspection and inquiry. Seven hundred and twenty-eight cases assessed at Rs. 635–8–0 have been newly brought into account by me. In 271 cases I had to reduce the old assessment from Rs. 773–2–0 to Rupees 604–11–0, and this was necessitated mainly by deterioration in the value of buildings. In the remaining 8,358 cases the old assessment of Rs. 14,732–13–0 has been raised by me to Rs. 21,697–8–0.

16. Statement No. 4 shows the distribution of houses both with reference to the nature of the construction and also with reference to the amount of tax now imposed. There are in the whole town 1,363 terraced buildings, 6,373 tiled houses and 3,049 thatched houses. Twenty-three houses have to pay individually over Rs. 30 per annum as house-tax, 1,056 houses have to pay Rs. 5 and upwards and the rest have been assessed under Rs. 5.

17. In the cases of houses which are in course of re-construction, I have left the original assessments unaltered. I have not also assessed houses which are newly being constructed. These cases are shown in statement No. 5, and it will be the duty of the Chairman to tax them when they are completed.

18. As, under the new Municipal Act, the Revenue officer in charge of the division has to assess the Chairman's property, I have not included in the statements herewith submitted the increased assessments to which he is liable. An extract from the house-tax register showing in column 10 the increased liability of the Chairman is attached as statement No. 6.

19. Statement No. 7 gives the necessary particulars for all buildings which are wholly exempted from municipal assessment with reference to section 63.

20. Along with the statistical statements relating to the revision of house-tax in this town, I submit a detailed statement of expenditure incurred in connection with the revision. The charges incurred up to date amount to Rs. 1,778–8–5, and the charges that will have to be incurred to-morrow on account of this month amount to Rs. 312–2–10. These two items include my salary, which has been debited to Provincial funds in the first instance to be recovered from the municipal council afterwards.

21. Before finishing my report I beg to bring to your notice that the Chairman willingly gave me all the necessary assistance in discharging my duty. His office Manager made himself as useful now as during the Mahamakham festival and my Head Clerk worked steadily and vigorously during the six months of my special duty.

No. 5452-Rev.

Submitted to Government in the Local and Municipal Department, with reference to G.O., No. 657 M., dated 22nd March 1897, and with copies of the consolidated statements referred to in the report.

2. The report shows that the work has been carried out thoroughly, and that the anticipated increased receipts from house-tax fully justified the appointment of a special officer.

12th November 1897. (Signed) T. S. MUTTUSAMI,
for Collector.

Order—No. 77 M., dated 14th January 1898.

Recorded.

2. The Government is pleased to note both the efficient manner in which the revision of the house-tax registers has been conducted by the Special Deputy Collector, M.R.Ry. T. N. Sivagnanam Pillai, and the assistance rendered him by the Chairman.

3. The Accountant-General is requested to recover from the municipal council of Kumbakónam the cost of the special officer.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Kumbakónam.
" Collector of Tanjore.
" Accountant-General.
" Revenue Department.

Ead. C M. Thumbuswamy.

61

Proof 21/1

5/20

Government (1898) of Madras.

LOCAL AND MUNICIPAL.

Proof for approval.

Press

Strike off as corrected

M 24/1

Recd. } 1898. Enclosures

Regd. } Spare copies

G.O., No. 77 M., 14th January 1898.

JANUARY.

House-tax.

Recording, with remarks, the report of the Special Deputy Collector, Kumbakónam, on the revision of the — registers in the Kumbakónam Municipality.

1898

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. T. N. SIVAGNANAM PILLAI Avargal, Special Deputy Collector, Kumbakónam, to the Collector of Tanjore, dated 30th September 1897, Dis. No. 1.

I have the honour to submit my report on the revision of the house-tax registers of the Kumbakónam Municipality ordered in G.O., No. 1570, Revenue, dated 23rd March 1897, together with the statements and the records of the inquiry as per list attached.

2. After my special duty in connection with the Mahamakham festival was over I was posted to Arni, where I took charge on the morning of the 24th March last. The same afternoon I handed over charge at that place, on receipt of an urgent telegram from the Collector of North Arcot directing me under instructions from Government to proceed to Tanjore. I entered upon my present special duty on the forenoon of the 27th idem.

3. When I began my work, I was under the impression that it could be finished within three months, but, as I proceeded, I found that it would take at least not less than two months more. Accordingly, in my letter, Ref. No. 9, dated 22nd June 1897, I requested sanction for the continuance of the establishment for two months from the date of the expiry of three months granted in G.O., Mis. No. 855 M., dated 9th April 1897, or for such further term as may seem necessary. An alternative sanction in the light of my recommendation was granted in G.O., Mis. No. 1557 M., dated 8th July 1897.

4. Considering the extent * that had to be traversed carefully and the number † of houses that had to be inspected, together with the attendant work of hearing objection petitions, I think the time of six months taken up by the work is not at all great. From the date of the commencement of my work till the 28th June I was employed both morning and evening in the inspection of houses and subsequently I restricted my inspection to mornings alone utilizing the evenings in the same work, only when the hearing of objection petitions permitted me to do so. I have inspected every house, and in the case of a large number of houses I have inspected all the inner rooms and compartments.

* Area, 6 square miles.
† Houses, 10,485.

5. The duty entrusted to me being, I believe, the first of its kind given to a special officer, I had absolutely no precedent to guide me. The Municipal Act lays down in section 65 that "the gross annual rent at which a building or land might reasonably be expected to let from month to month or from year to year shall, for the purposes of assessment, be deemed to be the annual value of such building or land." Beyond this general definition no further instructions are available for the guidance of the officer revising the tax. The records of the municipal council afforded no clue in discovering the principle on which the previous assessments were made. I had therefore to lay down certain fixed lines on which to conduct the revision. The gross rental of houses and lands was determined either with reference to rent-deeds where they actually existed or with reference to similar houses in the street which had been rented, regard being had to the locality, nature of accommodation, convenience with respect to wells, backyards, markets and contiguity to important

public places. Allowance has invariably been made to deterioration, and wherever considerable improvements had been made since last revision, there has been a corresponding increase in the valuation.

6. The last general revision appears to have been made more than a quarter of a century ago and ever since that time there have been only partial revisions. The present Chairman appears to have undertaken the task, but he was not allowed to complete the same for various reasons appearing in the correspondence between himself and the Government. When he undertook the work the house-tax demand of the municipality was Rs. 17,881–3–0 and he increased it by Rs. 1,419–9–0, thus bringing up the demand to Rs. 19,300–12–0. As the result of my revision, the house-tax demand has risen to Rs. 26,692–4–0, or Rs. 7,391–8–0, or 38 per cent. over the Chairman's figures. Compared with the original demand the increase is Rs. 8,811–1–0 or 49·2.

7. The increase made by revision cannot be said to fall heavily on the residents when it is remembered that there has been no general revision quinquennially, that the town is steadily rising in importance both on account of its trade and the sanctity attached to it, that mud hovels have been replaced by tiled houses, and that the latter have given room for terraced and storeyed buildings.

8. Statement No. 1 gives in a concise form the results of the revision for the whole town. The largest increase has been in the North III division, and I think rightly too. This division is chiefly occupied by officials, vakils, pensioners of high social standing and generally by all well-to-do people. The public offices, the Porter Town Hall, the Gopala Rao Library and the Town High School with other smaller schools, the vegetable market and Sri Sankarachariar mutt are all situated in this division. The Government College, though situated within the limits of the Melacauvery division, is only separated from this division by the Cauvery, which is crossed on foot when the river is low and by ferry during the monsoon months. Some of the largest temples are in or near this division. The Big Bazaar street of this town, though technically in another division, is in close proximity to this. Above all things, the river Cauvery with its sacred bathing ghauts runs along the northern boundary of this division. This division may in short be styled the intellectual and influential centre of the town. The rents in this division are considerably higher than the rents elsewhere except the Bazaar street. It is therefore no wonder that there has been such a large increase as 61 per cent.

9. Of the remaining six divisions, all the southern three form one group and the remaining three northern divisions form another group. In the former group there has been an increase of 39 to 41 per cent., and in the latter it varies from 25 to 29. From the streetwar statements hereto attached, it will be observed that the increase in South I is due chiefly to the assessing for the first time of many houses newly constructed and to the increase in the rents of houses in consequence of over-crowding. This division is pre-eminently an artizan division. Most of the workers in brass and a considerable portion of the silk-weaver population live here.

South I	41
„ III	40
„ II	39
North II	29
„ I	26
„ IV	25

10. The next division in the order of increase is the South III division. Along the road leading into the town from the railway station many vacant sites are now occupied by houses—thatched and tiled. The important Mahamakham tank is situated in this division and the owners of houses on the four sides of the tank as well as on streets close by have been known to realize a year's rent in a fortnight during the great festival occurring once in 12 years. The European portion of the town lies also within its limits.

11. In the South II division, which comes next, the increase is 39 per cent. Many of the houses are well built and the major portion of the population consists of silk-weavers, who live not like other families in separate houses but like clans in single houses.

12. In the other divisions the increase is less than 30 per cent., and the reasons for the increase are given in the streetwar statements attached. In the North II division, which consists of the Main Bazaar street and forms as it were the commercial centre of the town, the increase is only 29 per cent., but it is due to the gradual enhancement of the assessment by successive Chairman whose attention has been drawn to it by the acknowledged high rates of rent prevailing there. The present Chairman himself has raised the previous assessment by Rs. 227 in last year.

13. The poorest division in point of increase of revenue as well as of percentage is the North IV, or the Melacauvery, division. This division was included within municipal limits only four years ago and it still presents the appearance more of a rural village than of a ward of one of the important municipalities in Southern India. The population is on the whole agricultural, and the increase is chiefly due to increased assessment on one of the Government buildings—the college—and to small additions to the existing rates necessitated by improvements.

14. Statement No. 2 shows in one view how the increases made by me in the first instance were modified subsequently after the disposal of objection petitions. 9,214 special notices, covering an assessment of Rs. 23,388, were issued by me as required by section 69 of the Municipal Act. In 6,694 cases covering an assessment of Rs. 14,968–12–0, the concerned parties did not put in any appearance either in person or by agent and did not send in any petitions by post even. In 355 cases covering an assessment of Rs. 843–6–0 the parties appeared and gave statements accepting the correctness of the new valuation. In 1,068 cases covering an assessment of Rs. 3,180–7–0, the assessments made by me were confirmed for reasons recorded. In the remaining cases the assessments were reduced either with reference to accounts, rent-deeds and other documentary matter or with reference to personal re-inspection where necessary. The figures for the reductions under the two items are shown in the margin. In six cases I fixed the increased assessment at Rs. 22–12–0, but I had to raise the same to Rs. 31–12–0 on receipt of subsequent information from various sources. In all these cases fresh notices were issued and fresh dates of hearing were fixed. From the above it will be seen that over 64 per cent. of the increase has not been objected to and that 4 per cent. of the increase has been acquiesced in. This will conclusively demonstrate that revision was called for and that the revision now made does not press heavily on the residents.

	From.			To.		
	RS.	A.	P.	RS.	A.	P.
Reduced with reference to documents ..	979	8	0	799	10	0
" " to inspection ..	3,393	3	0	2,704	6	0

15. Statement No. 3 compares the final assessment of the Chairman with that of mine. 2,150 cases, covering an assessment of Rs. 3,754–9–0, have been left by me undisturbed. In 39 cases I struck out wholly the assessment of Rs. 40–4–0 chiefly on account of the absence of houses on which the assessments were imposed and partly on account of the religious, charitable or public character of the buildings, of which proofs were given both during inspection and inquiry. Seven hundred and twenty-eight cases assessed at Rs. 635–8–0 have been newly brought into account by me. In 271 cases I had to reduce the old assessment from Rs. 773–2–0 to Rupees 604–11–0, and this was necessitated mainly by deterioration in the value of buildings. In the remaining 8,358 cases the old assessment of Rs. 14,732–13–0 has been raised by me to Rs. 21,697–8–0.

16. Statement No. 4 shows the distribution of houses both with reference to the nature of the construction and also with reference to the amount of tax now imposed. There are in the whole town 1,363 terraced buildings, 6,373 tiled houses and 3,049 thatched houses. Twenty-three houses have to pay individually over Rs. 30 per annum as house-tax, 1,056 houses have to pay Rs. 5 and upwards and the rest have been assessed under Rs. 5.

17. In the cases of houses which are in course of re-construction, I have left the original assessments unaltered. I have not also assessed houses which are newly being constructed. These cases are shown in statement No. 5, and it will be the duty of the Chairman to tax them when they are completed.

18. As, under the new Municipal Act, the Revenue officer in charge of the division has to assess the Chairman's property, I have not included in the statements herewith submitted the increased assessments to which he is liable. An extract from the house-tax register showing in column 10 the increased liability of the Chairman is attached as statement No. 6.

19. Statement No. 7 gives the necessary particulars for all buildings which are wholly exempted from municipal assessment with reference to section 63.

20. Along with the statistical statements relating to the revision of house-tax in this town, I submit a detailed statement of expenditure incurred in connection with the revision. The charges incurred up to date amount to Rs. 1,778–8–5, and the charges that will have to be incurred to-morrow on account of this month amount to Rs. 312–2–10. These two items include my salary, which has been debited to Provincial funds in the first instance to be recovered from the municipal council afterwards.

21. Before finishing my report I beg to bring to your notice that the Chairman willingly gave me all the necessary assistance in discharging my duty. His office manager made himself as useful now as during the Mahamakham festival and my head clerk worked steadily and vigorously during the six months of my special duty.

No. 5452-Rev.

Submitted to Government in the Local and Municipal Department, with reference to G.O., No. 657 M., dated 22nd March 1897, and with copies of the consolidated statements referred to in the report.

2. The report shows that the work has been carried out thoroughly, and that the anticipated increased receipts from house-tax fully justified the appointment of a special officer.

(Signed) T. S. MUTTUSAMI,
for Collector.

12th November 1897.

Order—No. 77 M., dated 14th January 1898.

Recorded.

2. The Government is pleased to note both the efficient manner in which the revision of the house-tax registers has been conducted by the Special Deputy Collector, M.R.Ry. T. N. Sivagnanam Pillai, and the assistance rendered him by the Chairman.

3. The Accountant-General is requested to recover from the municipal council of Kumbakónam the cost of the special officer.

(True Extract.)

Ag. Secretary to Government.

To the Chairman, Municipal Council, Kumbakónam.
" Collector of Tanjore.
" Accountant-General.
" Revenue Department.

Exd. C M. Thumbuswamy.

Local & Munl. (1897) Department.

CURRENT No. 3969 M

Let me see the totals of the revision of the Chairman's houses; have a note showing General financial results of revision, with [illegible]

128

15.12.97

Afterwards I want a note comparing increase of House Tax on [illegible] in this and the six most populous municipalities

Please see note put up

[illegible] 5/1/98

From

The Collector of Tanjore

No. ~~7~~52 Rev

DESPATCHED
16 NOV 1897

SECRETARIAT TO GOVERNMENT
17 NOV. 1897
LOCAL & MUNICIPAL DEPARTMENT

Dated 12th November 1897.

Received 17-11-97

Registered 17-11-97

Enclosures ~~48 as per list.~~

Spare copies.

SUBJECT.

Submitting to Government the report of the Special Deputy Collector Kumbakonam on the revision of the House Tax Registers of the Kumbakonam Municipality.

19/11

Y.M.

P.S.

Order No. 77 M. dt 14-1-98

Recorded. [illegible] 12/1/98

2. The Government is pleased to note both the efficient manner in which the revision of the house tax registers has been conducted by the special Deputy Collector, M.R.Ry. T.N. Sivagnanam Pillai, and the assistance rendered him by the Chairman.

3. The Accountant General is requested* to recover from the municipal Council of Kumbakonam the cost of the special officer.

H.T. 10.1.98.

V.R.
15/12/97

For H.M.'s information.
An expenditure of 2000 Rs. has led to an increase of Rs. 8800 yearly. H.T.

*Note This can be done under Section 37(2) of the District Municipalities Act.

To The Chairman. M.C. Kumbakonam
.. Collector of Tanjore
.. Accountant General
.. Revenue Departt. [illegible] 27/1/98

BACK PAPERS.

G.O.	No.	Department.	Date.
G.O.	2422	Lcl	5-11-97
G.O.	1766	Lcl	13-8-97
„	1557	Lcl	8-7-97
„	1344	Lcl	3-6-97
„	855	Lcl	9-4-97
„	792	Lcl	5-4-97
„	657	Lcl	23-3-97
„	1856	Lcl	2-11-96
„	4078	Lcl	18-11-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Lcl No – 77 to 14/11/98

792 L
5-4-97

Dis
No. 1 of 1897

Special Deputy Collector's Office
Kumbakonam, dated 30th Septr.
1897.

From
M.R.Ry T. N. Swaminathan Pillai
Special Deputy Collector
Kumbakonam

To
The Collector of
Tanjore.

Sir,

I have the honour to submit my report on the revision of the house tax registers of the Kumbakonam Municipality ordered in Government Order No. $\frac{1570}{R.D.}$ dated 23rd March 1897 together with the statements and the records of the Enquiry as per list attached.

2. After my special duty in connection with the Mahamaham festival was over, I was posted to Arni, where I took charge on the morning of the 24th March last. The same afternoon, I handed over charge

at

t that place on receipt of an urgent elegram from the Collector of North Arcot irecting me under instructions from vernment, to proceed to Tanjore. I ntered upon my present special duty on the forenoon of the 27th Idem.

3. When I began my work, I was under the impression that it Could be finished within three months but, as I proceeded, I found that it would take at least not less than two — months more. Accordingly, in my letter Ref No. 9 of 1897 dated 22nd June 1897, I requested sanction for the Continuance of the Establishment for two months from the date of the — Expiry of three months granted in — Government Order No. 855 M. Mis dated 9th April 1897, or for such —

further

further term as may deem necessary. An alternative sanction in the light of my recommendation was granted in Government Order No. 1557 M. Mis dated 8th July 1897.

4. Considering the Extent ×

× Area. 6 square miles
× Houses. 10485 } that had to be traversed carefully and the number × of houses

that had to be inspected together with the attendant work of hearing — objection petitions, I think the time of six months taken up by the work is not at all great. From the date of the Commencement of my work till the 28th June, I was employed both morning and evening in the inspection of houses and subsequently I — restricted my inspection to mornings alone utilizing the evenings in the same work, only when the hearing of objection petitions permitted me to do so. I have inspected every house and in the case of a large number of houses I have inspected all the inner rooms and compartments.

5. The duty entrusted to me being, I believe the first of its kind given to a Special Officer, I had absolutely no precedent to guide me. The Municipal Act lays down in Section 65 that "the gross annual rent at which a building or land might reasonably be expected to let from month to month or from year to year shall, for the purposes of assessment, be deemed to be the annual value

of

of such building or land". Beyond this general definition, no further instructions are available for the guidance of the officer revising the tax. The records of the Municipal Council afforded no clue in discovering the principle on which the previous assessments were made. I had therefore to lay down certain fixed lines on which to conduct the revision. The gross rental of houses and lands was determined either with reference to rent deeds where they actually existed or with reference to similar houses in the street which had been rented, regard being had to the locality, nature of accommodation, convenience with respect to wells,

Yes; This is the Correct principle

backyards, markets and contiguity to important public places. — Allowance has invariably been made to ~~detioration~~ deterioration and wherever considerable improvements had been made since last revision there has been a corresponding increase in the valuation.

6. The last general revision appears to have been made more than a quarter of a century ago and ever since that time, there have been only partial revisions. The present Chairman appears to have undertaken the task but he was not allowed to complete the same for various reasons appearing in the correspondence between himself

and

and the Government. When he undertook the work, the house tax demand of the Municipality was Rs 17,881-3-" and he increased it by Rs 1419-9-" thus bringing up the demand to Rs 19,300-12-". As the result of my revision, the house tax demand has risen to Rs 26692-4-" or Rs 7,391-8-" or 38 per cent over the Chairman's figures. Compared with the original demand, the increase is Rs 8811-1-" or 49.2.

The results are gratifying. The cost of the revision only was Rs 2090-11-3 vide stated flagged A.

7. The increase made by revision cannot be said to fall heavily on the residents when it is remembered that there has been no general revision quinquennially; that the town is steadily rising in importance

both on account of its trade and the sanctity attached to it, that mud hovels have been replaced by tiled houses and that the latter have given room for terraced and storeyed buildings.

8. Statement No 1 gives in a concise form the results of the Revision for the whole town. The largest increase has been in the North III Division and I think rightly too. This division is chiefly occupied by officials, vakils, pensioners of high social standing and generally by all well-to-do people. The public offices, the Porter Town Hall, the Gopala Rao Library and the Town High School with other

smaller

smaller schools, the vegetable market and Sri Sankarachariar Mutt are all situated in this Division. The Government College though situated within the limits of the Mela Cauveri Division is only separated from this Division by the Cauveri which is crossed on foot when the river is low and by ferry during the monsoon months. Some of the largest temples are in or near this Division. The Big bazaar street of this town though technically in another Division is in close proximity to this. Above all things, the river Cauveri with its sacred bathing ghauts runs along the northern boundary of this Division.

This division may in short be styled the intellectual and influential centre of the town. The rents in this Division are considerably higher than the rents elsewhere except the bazaar street. It is therefore no wonder that there has been such a large increase as 61 percent.

9. Of the remaining 6 Divisions, all the Southern three form one group and the remaining three Northern Divisions ~~from~~ form another group. In the former group, there has been
South I. 41 an increase of 39 to
South III. 40 41 percent and in
South II. 39 the latter it varies
North II. 29 from 25 to 29. From
North I. 26 the streetwar state-
North IV. 25 -ments hereto attached,
it will be observed that the increase

in

in South I is due chiefly to the assessment for the first time of many houses newly constructed and to the increase in the rents of houses in consequence of over crowding. This Division is pre-eminently an artizan Division. Most of the ~~works~~ workers in brass and a considerable portion of the silk weaver population live here.

10. The next Division in the order of increase is the South III Division. Along the road leading into the town from the Railway Station, many vacant sites are now occupied by houses - thatched and tiled. The important Mahamaham Tank is situated in this Division and the owners of houses on the 4 sides of the tank as well as on streets close by have been known to realize a years rent in a fortnight during the great festival occurring once in 12 years.

The European portion of the town lies also within its limits.

11. In the South II Division which comes next, the increase is 39 per cent. Many of the houses are well built and the major portion of the population consists of silk weavers who live not like other families in separate houses but like clans in single — houses.

12. In the other Divisions, the increase is less than 30 per cent and the reasons for the increase are given in the streetwar statements attached. In the North II Division which consists of the main bazaar street and — forms as it were the commercial centre of the town, the increase is only 29 per cent but it is due to the gradual enhancement of the

Assessment

assessment by successive Chairman whose attention has been drawn to it by the acknowledged high rates of rent prevailing there. The present Chairman himself has raised the previous assessment by Rs 227 in last year.

13. The poorest Division in point of increase of revenue as well as of percentage ~~was~~ is the North IV or the Mela Cauveri Division. This division was included within municipal limits only four years ago and it still presents the appearance more of a rural village than of a ward of one of the important municipalities in Southern India. The population is on the whole agricultural and the increase is chiefly due to increased assessment on one of the Government buildings — the College

and to small additions to the Existing rates necessitated by improvements.

14. Statement No 2 shows in one view how the increases made by me in the first instance were modified subsequently after the disposal of objection petitions. 9214 special notices covering an assessment of Rs 23,388-"-" were issued by me as required by section 69 of the Municipal Act. In 6694 cases covering an assessment of Rs 14968. 12. 0, the concerned parties did not put in any appearance either in person or by agent and did not send in any petitions by post even. In 355 cases covering an assessment of Rs 843. 6. ", the parties appeared and gave statements accepting the correctness of the new valuation. In

1068

1068 Cases covering an Assessment o Rs 3180. 7. ", the assessments made b me were confirmed for reasons recorde In the remaining cases the assessmen were reduced either with reference to accounts, rent deeds and other documentary matter or with reference to personal re-inspection where necessary. The figures for the reductions under the two items are shown in the margin. In six cases I fixed the increased assessment at Rs 22. 12. " but I had to raise the same to Rs 31. 12. " on receipt of subsequent information from various sources. In all these cases fresh notices were issued and

	From	To
Reduced with reference to documents	979. 8	799-10
Reduced with reference to inspection	3,393-3	2704-6

1091 or only 11·8 per Cent of the total Numbering Cases for wh: notices were issued -

fresh dates of hearing were fixed.

From the above, it will be seen that over 64 percent of the increase has not been objected to and that four per-cent of the increase has been acquiesced in. This will conclusively demonstrate that revision was — called for and that the revision now made does not press heavily on the residents.

on the other hand [illegible]

15. Statement No 3 compares the final Assessment of the Chairman with that of mine. 2,150 cases covering an Assessment of Rs 3,754. 9. 0 have been left by me undisturbed. In 39 cases, I struck out wholly the Assessment of Rs 40. 4. 0 chiefly on account of the absence of houses on which the Assessments were imposed and partly on account of the religious,

Charitable

Charitable or public character of the buildings, of which proofs were given both during inspection and enquiry. 728 cases assessed at Rs 635. 8. 0 have been newly brought into account by me. In 271 cases I had to reduce the old Assessment from Rs 773. 2. " to Rs 604. 11. 0 and this was necessitated mainly by detrioration in the value of buildings. In the remaining 8,358 cases, the old Assessment of Rs 14732. 13. 0 has been raised by me to Rs 21697. 8. 0.

16. Statement No 4 shows the distribution of houses both with reference to the nature of the construction and also with reference to the amount of tax now imposed. There are in the whole town 1,363 terraced buildings, 6,373 tiled houses and 3,049 thatched

houses. 23 houses have to pay individually over Rs 30 per annum as house-tax, 1056 houses have to pay Rs five and upwards and the rest have been assessed under Rs five

17. In the cases of houses which are in course of re construction, I have left the original assessments unaltered. I have not also assessed houses which are newly being constructed. These cases are shown in Statement No. 5 and it will be the duty of the Chairman to tax them when they are completed.

18. As under the new Act Municipal Act, the Revenue Officer in charge of the Division has to assess the Chairman's property, I have not

included

included in the Statements herewith submitted, the increased assessments to which he is liable. An extract from the house tax register showing in Column 10 the increased liability of the Chairman is attached as Statement No. 6.

19. Statement No. 7 gives the necessary particulars for all buildings which are wholly exempted from municipal assessment with reference to Section 63.

20. Along with the statistical statements relating to the revision of house tax in this town, I submit a detailed statement of expenditure incurred in connection with the revision. The charges incurred up to date amount to Rs 1778.8.5, and

the charges that will have to be incurred tomorrow on account of this month amount to Rs 312. 2. 10. These two items include my salary which has been debited to Provincial funds in the first instance to be recovered from the Municipal Council afterwards.

21. Before finishing my report, I beg to bring to your notice that the Chairman willingly gave me all the necessary assistance in discharging my duty. His office manager made himself as useful now as during the Mahamagham Festival and my Head Clerk worked steadily and ~~vigorously~~ vigorously

during

during the six months of my Special duty.

I have &c
(Signed) T. N. Sivagnanam Pilla
Special Deputy Collector

(True Copy)

LOCAL & MUNICIPAL DEPT
CURRENT No. 3969 M

No. 5452/Rev of 1897

Enclosures. Submitted to Government in the Local and Municipal Department with reference to Government Order No. 657 M dated 22nd March 1897 and with copies of the Consolidated statements referred to in the report.

2. The report shews that the work has been carried out thoroughly and that the anticipated increased receipts from House Tax fully justified the appointment of a Special Officer.

Tanjore Collector's Office
12th November 97

T S Muttusami
For Collector

RV Exd.

List of Enclosures to letter from the Collector of Tanjore to Government Local & Municipal Department dated 12th November 1897
No. 5752 Rev. of 1897

Serial No.	Particulars
1	Statement showing the results of the revision of house-tax in the Kumbakonam Municipality
2	Statement showing how the increases made by the Deputy Collector were modified after the disposal of the objection petitions.
3	Statement showing the Assessment after Chairman's revision and the final modifications made by the Deputy Collector after the disposal of the objection petitions.
4	Statistical statement showing the distribution of houses and the Classification of assessments.
5	Statement showing the houses which are being re constructed as well as those which are being originally constructed.
6	Extract from the House Tax Register of lands and buildings belonging to the Chairman.
7	Statement of buildings wholly exempted from Municipal Assessment.
8.	Detailed statement of Expenditure.

Info. 77 m
14-1-98

For Collector

Ex'd. [illegible]
Rs/

No. II.

Statement showing the results of the revision of house tax in the Kumbakonam Municipality.

Consecutive Number	Name of Ward	Number of assessments. Old	Number of assessments. New.	Amount of House tax. Prior to chairman's revision. Rs	as.	As revised by the chairman. Rs	as.	As increased by the Deputy Collector Rs	as.	As finally settled after hearing objections. Rs	as	Column 8 compared with column 6. Amount. Increase Rs	as.	Decrease. Rs	as	Percentage. Increase	Decrease	Remarks
1	2	3	4	5		6		7		8		9		10		11	12	13
1.	North I.	1477	1511	2525	15	2646	8	3475	„	3330	3	683	11	„	„	26		
2.	North II	1268	1285	4397	9	4624	5	6238	7	5983	12	1359	7	„	„	29		
3.	North III	1355	1518	3015	13	3355	5	5606	4	5417	10	2062	5	„	„	61		On the whole the increase has been 38 per cent on the Chn. figures.
4.	North IV	1605	1805	1317	8	1396	„	1766	5	1753	9	357	9	„	„	25		
5.	South I	1597	1842	1953	9	2094	„	3040	8	2959	12	865	12	„	„	41		
6.	South II	1512	1704	2471	1	2576	5	3672	4	3578	15	1002	10	„	„	39		
7.	South III.	1671	1842	2199	12	2608	5	3755	6	3668	7	1060	2	„	„	40		
	Grand total.	10485	11507	17881	3	19300	12	27554	2	26692	4	7391	8	„	„	38		

(Signed) T. N. Sivagnanam Pillai
Special Deputy Collector

(True Copy)

For Collector

Exd. BR. RV

No. II

Statement showing how the increases made by the Deputy Collector were modified after the disposal of Objection petitions.

Consecutive No.	Names of Wards	Increase made by Deputy Collector			Confirmed owing to absence of parties			Confirmed owing to acceptance by parties			Confirmed for reasons recorded			Reduced with reference to accounts deeds and other documentary matter					Reduced with reference to re-inspection or otherwise					Enhanced with reference to subsequent information					Remarks
		No.	Amount of assessment		No.	Amount of assessment		No.	Amount of assessment		No.	Amount of assessment		No.	Amount of assessment				No.	Amount of assessment				No.	Amount of assessment				
															From		To			From		To			From		To		
1	2	3	4		5	6		7	8		9	10		11	12		13		14	15		16		17	18		19		20.
			Rs	as		Rs	as		Rs	as		Rs	as		Rs	as	Rs	as		Rs	as	Rs	as		Rs	as	Rs	as	
1	North I	1098	2775	2	696	1560	9	47	143	.	118	317	3	6	18	11	14	.	230	722	3	581	9	1	13	8	14	6	
2	North II	1070	5492	11	712	3314	6	40	240	1	94	542	5	65	581	8	490	2	159	814	7	655	9	.	-	-	-	-	
3	North III	1347	5053	10	812	2805	9	91	231	5	223	951	8	14	115	9	88	15	206	947	-	752	9	1	2	11	4	8	
4	North IV	1170	1278	15	924	942	9	93	106	2	112	173	8	3	4	4	3	2	38	52	8	44	8	.	-	-	-	-	
5	South I	1500	2594	4	1107	1812	7	52	51	6	191	392	4	36	83	11	62	4	112	252	11	186	6	2	1	13	2	4	
6	South II	1536	3271	12	1250	2466	3	13	25	13	154	344	7	22	92	11	75	9	96	339	.	270	10	1	3	10	7	.	
7	South III	1493	2921	10	1193	2067	1	19	45	11	176	459	4	10	83	2	65	10	94	265	6	213	3	1	1	2	3	10	
	Total	9214	23388	.	6694	14968	12	355	843	6	1068	3180	7	156	979	8	799	10	935	3393	3	2704	6	6	22	12	31	12	

(signed) T. N. Sivagnanam Pillai
Special Deputy Collector

(True Copy)

For Collector

RC

Exd. AR

Statement showing the Assessments as made by the No III Chairman and the final Assessments as made by the Deputy Collector After the disposal of objection petitions.

Consecutive No	Name of Ward	House Tax re-vised by the Chairman			Retained			Wholly struck off			Newly Assessed			Reduced					Enhanced					Remarks
		No	Amount		No	Amount		No	Amount		No	Amount		No	Amount From		Amount To		No	Amount From		Amount To		
1	2	3	4		5	6		7	8		9	10		11	12		13		14	15		16		17
			Rs	as		Rs	as		Rs	as		Rs	as		Rs	as	Rs	as		Rs	as	Rs	as	
1	North I	1477	2646	8	384	619	2	6	9	10	44	39	"	57	173	2	137	1	1026	1844	10	2535	..	
2	North II	1268	4624	5	198	727	14	1	1	6	26	29	13	54	265	13	229	"	1007	3629	4	4997	1	
3	North III	1355	3355	5	127	333	1	20	14	12	129	154	4	32	132	15	99	5	1230	2874	9	4831	.	
4	North IV	1605	1396	.	603	454	10	1	1	6	124	49	5	30	21	1	18	1	1048	918	15	1231	9	
5	South I	1597	2094	.	316	471	10	7	3	6	221	165	10	52	66	.	38	9	1253	1553	.	2283	15	
6	South II	1512	2576	5	139	336	3	2	8	2	49	49	8 Rs/	24	89	3	71	11	1492	2142	13	3121	9	
7	South III	1671	2608	5	383	812	1	2	1	10	135	148	"	22	25	"	11	"	1302	1769	10	2697	6	
	Total	10485	19300	12	2150	3754	9	39	40	4	728	635	8	271	773	2	604	11	8358	14732	13	21697	8	

(Signed) T. N. Swaknanam Pillai
Special deputy Collector

(True Copy)

For Collector

Rs

Exd. AR

3/3969

No. IV.

4 - Statistical Statement Showing the distribution of houses and the classification of assessments.

Consecutive Number	Name of ward	Description of houses					Classification of assessments.							
		Terraced	Tiled	Thatched	Vacant house-sites.	Garden	under 8 annas	From 8 annas to Rs 1-8-as	From Rs 1-8-" to Rs 5-"-"	From Rs 5 to Rs 15	From Rs 15 to Rs 30	From Rs 30 to Rs 50	From Rs 50 to Rs 100	over Rs 100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	North I	171	1038	197	42	63	163	539	704	101	3	1	-	-	
2	North II	385	749	132	8	11	34	204	578	431	34	4	-	-	
3	North III	318	773	376	32	19	144	376	704	257	31	5	1	-	
4	North IV	46	531	898	226	104	883	591	325	3	-	2	1	-	
5	South I	131	1052	579	44	36	298	817	698	27	1	1	-	-	
6	South II	208	1154	286	41	15	134	696	794	79	-	-	1	-	
7	South III	104	1076	581	26	55	335	788	623	87	2	3	3	1	
	Total	1363	6373	3049	419	303	1991	4011	4426	985	71	16	6	1	

(Signed) T. R. Sivagnanam Pillai
Spl Deputy Collector

(True Copy)

For Collector

RC

Ex. RR

4/3969 w of 1889

North I.

Statement showing the houses which are being re. Constructed as well as those which North I are being originally Constructed.

Conse-cutive No.	Name of Ward	Name of Street	Name of owner	Existing assess-ment Rs	a	Remarks
1	North I	Nanayakara street	Govinda Pathan	1	13	
2		Vambady street	Alaga Pathan	1	2	
3		Kumbeswaraswami North street.	Govindasami Pillai	3	10	

(Signed) P. N. Sivagnanam Pillai
Special Deputy Collector

(True Copy)

For Collector

Ex.d AR

20

5
3969 of 1897

North II. Statement showing the houses which are being reconstructed as well as those which are being originally constructed.

Consecutive No.	Name of ward	Name of Street	Name of owner	Existing Assessment Rs	a
1	North II	Patrachariar street	Regunatha Patracharair	4	8
2		Do.	Thiruvengadatha Aiyangar	2	4
3		Kamatchi Josier street	Krishnasami Aiyar K.S	2	11
4		Do.	Subrama Aiyar	1	13

Remarks.

(Signed) G. N. Sivagnanam Pillai
Special Deputy Collector

(True Copy)

J. Muttusami
For Collector

Ro Exd. DR.

6
3969
m of 1527

Statement showing the houses which are being re-constructed

are being originally constructed.

Consecutive No.	Name of ward	Name of Street	Name of owner	Existing Assessment Rs	as	Remarks
			under re-construction			
1	North III	Gevappa Naicken street	Appachi Aiyangar	1	13	
2		Sarangapani East Vadamboki	Chakrakothan 2 houses	1	6	
3		Pachayappa Mudali street	Ramanuja Aiyangar	1	9	
4		Sarangapaniswami North Madavalagam	Deivanai	1	13	
5		Dabir East Street	Sreethara Sastri	3	2	
6		Bukthapuri street	Swaminada Aiyar	3	12	
			under Construction newly			
7		Pilliar Koil street	Venkatesa Aiyar	..	.	
8		Sakaji Naicken street	Vythinada Sastri	.	.	
9		Banadorai North Street	Govindasami Naidu	.	7	
10		Do.	Mr. Thiruvengidam Pillai	.	7	
11		Do. New Road.	Krishnasami Aiyangar 4 huts	.	.	

(Signed) T. N. Sivagnanam Pillai
Special Deputy Collector

(True copy)

For Collector

20 Ex. AB

7/3969 Mis 1897

Statement showing the houses which are being reconstructed as well as those which are being originally Constructed.

Consecutive No.	Name of Ward	Name of Street	Name of owner	Existing Assessment Rs	Existing Assessment as	Remarks.
			under re-Construction			
	North III Division	Mela Kottaiyur Melakudi-ana street	Saminada Pillai	„	6	
	Do.	Mela Cauveri Thulukka street	Ismalsa Rowthan	„	7	
			New Construction			
	Do.	Do. Kilavitti	Sri Kailasanathaswami	.	.	
	Do.	Do	Do	.	.	

(Signed) T. N. Sivagnanam Pillai
Special Deputy Collector

(True Copy)

For Collector

Rec Ex? ...

8
3969 W of 1897

Statement showing the houses which are being re constructed as well as those which are being originally constructed.

Consecutive No	Name of Ward	Name of street	Name of owner	Existing Assessment		Remarks
	South	Kavarai street	Rameedu Chattiar	1	6	
	I Division	Chetty pudu street	Ramasamy Chetty	..	11	
		Kothan East West street	Gangayammal	1	6	
		Iyanarkoil street	Arulanandam Pillai	..	14	
		Thoppu street	Krishnasami Aiyangar	..	7	
		Manikkara Street	Jaganadha Kandian	..	14	
		"	Govinda Kandian	..	14	
		Kumbeswaran South Vadamboki	Sakkarai Ammal	..	14	

(Signed) T. N. Swaminam Pillai
Special Deputy Collector

(True Copy)

J. Shuttleworth
For Collector

RC [illegible]

9/3969 M of 1897

Statement showing the houses which are being re-Constructed as well as those which are being originally Constructed.

Consecutive No.	Name of Ward	Name of street	Name of owner	Existing assessment Rs.	as.	Remarks
	South II	Ramasami Madavalagam	Vasupala Chattiar	..	14	
		Ramachandrapura street	N. Krishna Chetti	„	7	
		Yada street	Ranganatha Pillai	.	11	
		Yaruttukara street	Ranganatha Pillai	„	7	
		Pattam Lane	Tillai Ammu	1	9	

(Signed) T. N. Sivagnanam Pillai
Special Deputy Collector

(True Copy)

For Collector

Ro Exd. AR.

10/3469 No of 1898

Statement showing the houses which are being reconstructed as well as those which are being originally constructed.

Consecutive No.	Name of ward	Name of Street	Name of owner	Existing assessment Rs	as
1	South III	Reddy street	Mullangi Venkata Rao	2	4
2		Mahamagha Kulam South Street	Akulu Krishna Chetti	.	7
3		Thirunakeswaram Road	Vellaisami Nadan	.	7
4		Do.	Do.	.	4
5		Do.	Do.	.	7
6		Do.	Do.	.	4
7		Do.	Do.	.	4
8		Do.	Do.	.	4
9		Thirunarayanachari North Street	Gopalasami Naick	"	.
		"	D. Ramanuja Bhagavathar	"	.

(Signed) T. N. Sivagnanam Pillai
Special Deputy Collector

(True copy)

H. Muthusami
For Collector

Rv. Exd. SR

8	9		8	10			
3	4		4	5			
3	4		4	5			
3	4		3	4			
9	11	18	1	6			
9	11	15	1	2			
12	14	18	1	6			
			5	6			
3	9		21				
18	1						
21	10		26	12	Increase	5	2

(Signed) T. N. Sivapragasam Pillai
Special Deputy Collector

(True Copy)

J. Muttusami
for Collector

Ex^d. [illegible]

Statement No. 6.

11/3269 [illegible] of 1897

Kumbakonam Municipality — Revision of Tax on Buildings

Assessment No.	Name of street	Door No.		Name of owner	Name of occupier	Designation of property		Original		Bill Collector		As revised by the Chairman		New valuation		New assessment	After hearing objections		Increase over existing tax	Decrease from existing tax	Remarks
		Old	New			Dwelling house or others	Terraced, Tiled or Thatched	Valuation	Assessment	Valuation	Assessment	Valuation	Assessment	Where let on hire	If let on hire		Valuation	Assessment			
				List of Property owned by the Chairman of the Kumbakonam Municipality																	
				South III Division. Nagaswaran North Street																	
9982		34		M. R. Ry. T. S. Siwaswami Odayar avergal		D. H	Terraced	100	7 8	120	9 .				120	9 -					
9996 + 9997		82 85		Do		Stable yard	Thatched	48	3 10	54	4 1	50	3 12		50	3 12					
				Nagaswaran Sannadhi																	
10084		17		Do	Govindasami Mudali	D. H.	Tiled	18	1 6	24	1 13			30		2 4					
				North IV Division. Melakaveri East Street																	
5441		30		M. R. Ry. T. S. Swaswami Odayar avergal	Ramasami	D. H	Thatched	3	. 4					6		. 7					
5443		32		Do	Nalakandi	D. H.	Do	9	. 11					9		. 11					
5444		33		Do	Samoo Pathan	D. H	Tiled	27	2 ..					27		2 ..					
5447				Do	Govinda Chetti	D. H.	Thatched	2	. 2					3		. 4					
				Perumandi Kudiana Middle Street																	
10537		1a		M. R. Ry. T. S. Swaswami Odayar avergal	Packiri	D. H	Do	3	. 4					4		. 5					
5516		1b		Do	Palani	D. H	Do	3	. 4					5		. 6					
5529		11		Do	Arumugham	D. H	Do	3	. 4					4		. 5					
5530		12		Do	Velu Padayachi	D. H	Do	3	. 4					4		. 5					
5535		17		Do	Muthusami	D. H	Do	8	. 10					8		. 10					
5536				Do	Do	Vacant	Manai	2	. 2					2		. 2					
5537		18		Do	Chinnasami	D. H.	Thatched	3	. 4					4		. 5					
5539		20		Do	Marimuthu Kaliarayan	D. H.	Do	3	. 4					4		. 5					
5540		21		Do	Thyli	D. H.	Do	3	. 4					4		. 5					
									18 1							21 6					

		Perumandi Kudiana South Street			
5543	4	M.R. Ry. T.S. Siwaswami Odayar avergal		D.H	Thatched
5550	10	Do	Mottai	D.H	Do
5551	11	Do	Veerayee	D.H	Do
5552	12	Do	Vythilingam	D.H	Do
		Perumandi Road			
5591	13	Do	Ibramsa Rowthen	Shop	Thatched
5592	14	Do	Syed Hussa Rowthen	Do	Do
5594	16	Do	Anaimuthu Pillai	Do	Do

Vr
3269 M of 1897

Sent to Press. 14-1-98

60

No 7

List of buildings wholly Exempted from Municipal Assessment

Name of ward. 2	Temple 3	Chavadi 4	Choultry 5	Madam 6	Mandapam 7	Sammathi 8	Thaickal 9	Palliwasal 10	Church 11	Municipal Toll Gate 12	Municipal Slaughter house 13	Municipal market 14	Municipal Office 15	Municipal hospital 16	Travellers Bungalow 17	18
North I	22	2	1	5	-	3	-	-	-	-	-	-	x	-	-	x Birth and Death Registration Office
North II	19	-	3	2	1	-	-	-	-	-	-	-	1	-	-	
North III	8	1	6	3	3	-	-	-	-	-	-	-	1	1	-	
North IV	18	1	1	3	-	-	1	-	2	2	-	-	-	-	-	
South I	6	-	3	3	1	-	-	1	-	1	-	-	-	-	-	
South II	16	-	1	4	2	-	-	1	-	-	-	1	-	-	-	
South III	20	-	5	7	3	-	2	-	2	4	1	-	-	-	1	
Total	109	4	20	27	10	3	3	2	4	7	1	1	2	1	1	

(Signed) T. N. Siwagnanam Pillai
Special Deputy Collector

(True Copy) Thuttusami
For Collector

RC/ Ex? AR

sent to Press. 14-1-98

Number of copies required } Order complete. Letter only.

60

No VIII

Detailed Statement of Expenditure

Conse-cutive No.	Nature of Item	Amount Rs	as	P	Remarks
	Expenses actually incurred				
I	Office Contingencies				
1	Stationery	14	14	3	
2	Service postage stamps	3	12	"	
3	Railway fare paid to prons	2	15	"	
4	Pay of the mashaljee	"	13	4	
5	Cart hire for the removal of Office furniture	"	2	9	
		22	9	4	
II	Printing charges of forms, notices, books and objection ~~petition~~ sheets	155	12	6	
III	Pay of the Establishment.				
1	Pay of the Special Deputy Collector from 27th March 1897 to 1st September 1897.	1290	5	2	
	Travelling allowance	3	"	"	
2	Pay of the Establishment for the months of April, May, June, July & August 97	279	"	5	
IV	Publication Charges.				
	Cost of publishing the Special notices of the revision of the tax on houses in all the wards of the municipality including money Order Commission	27	13	"	
	Total	1,778	8	5	
	Probable Expenses.				
I	Pay of the Deputy Collector for September 1897	250	"	"	
	Travelling allowance.	3	"	"	
	Pay of the Establishment for September 1897	57	5	10	
	Travelling allowance and batta	1	13	"	
	Total	312	2	10	
	Grand Total	2090	11	3	

(Signed) T. N. Sivalmanam Pilla
Special Deputy Collector

(True Copy)

Enclosures in a letter

From
The Collector of
Tanjore

To
The Secretary to Government
Local and Municipal Department
Madras

Dated 12th November 1897.

№ 5452/Rev.

List of papers sent to Government with the report of the Special Deputy Collector, Kumbakonam on the revision of the House Tax Registers of the Kumbakonam Municipality.

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 1[illegible]th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere
Ag Secretary to Government

The Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
through the Collectors Concerned

Local and Municipal

Proceedings of the Madras Government

Order No. 76 M. Mis dated 14th January

As the tax on buildings has lately bee carefully and efficiently revised in Kumbakonam the Government resolves to communicate the revised incidence to the undermentioned municipal Council for comparison and consideration

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere

Ag Secretary to Government

The Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
through the Collectors Concerned

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0—7—10
Negapatam	59,221	22,634	0—6—1
Calicut	66,078	24,600	0—5—11
Trichinopoly	90,609	31,281	0—5—6
Salem	67,710	19,643	0—4—8

(True Extract)

A Tremenheere

Ag Secretary to Government

To

The Chairman, M. C. Negapatam
" " " " Calicut
" " " " Trichinopoly } through the
" " " " Salem } Collectors

Salem 67,710 19,643

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,28	0-5-6
Salem	67,710	19,643	0-4

(True Extract)

Tremenheere

M. C. Negapatam

Local and Municipal Department

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H. Tremenheere

M. C. Negapatam

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0—7—10
Negapatam	59,221	22,634	0—6—1
Calicut	66,078	24,600	0—5—11
Trichinopoly	90,609	31,281	0—5—6
Salem	67,710	19,643	0—4—8

(True Extract)

H Tremenheer

To Chairman, M. C. Negapatam
„ „ Calicut

Local and Municipal Department

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–8–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere

Chairman, M. C. Negapatam
Calicut

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H. Tremenheere

Ag Secretary to Government

e Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
through the Collectors

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per hea
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenh

Ag Secretary to Governm

The Chairman, M. C. Negapatam
" " Calicut
" " [illegible]

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
through the Collectors concerned

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem

through the Collectors Concerned

Government
Collectors
Concerned

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chairman, M. C. Negapatam
" " Calicut
" " " Trichinopoly
" " " Salem
through the Collectors concerned

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenhe

Secretary to Government

" " Calicut through the
" " " Trichinopoly
" " " Salem
through the Collectors Concerned

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere

Ag. Secretary to Government

To
The Chairman, M. C. Negapatam
" " Calicut
" " Trichinopoly } through the Collectors concerned
" " Salem

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere

Ag. Secretary to Government

To
The Chairman, M. C. Negapatam
" " Calicut
" " Trichinopoly } through the Collectors concerned
" " Salem

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chair . Negapatam
" . Calicut
" " Trichinopoly } through the
Salem } Collectors

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0–7–10
Negapatam	59,221	22,634	0–6–1
Calicut	66,078	24,600	0–5–11
Trichinopoly	90,609	31,281	0–5–6
Salem	67,710	19,643	0–4–8

(True Extract)

H Tremenheere

Ag Secretary to Government

The Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly } through the Collectors Concerned
" " " Salem

South Street

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenheere

Ag Secretary to Government

The Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
} through the Collectors Concerned

Local and Municipal Departmen

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenhee

Ag Secretary to Government

The Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
} through the Collectors Concerned

Local and Municipal Departmen

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenhee

Ag Secretary to Government

The Chairman, M. C. Negapatam
" " Calicut
" " Trichinopoly
" " Salem
} through the Collectors Concerned

Local and Municipal D

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chairman, M. C. Negapatam
" " Calicut
" " Trichinopoly
" " Salem
} through the Collectors Concerned

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chairman, M. C. Negapatam
" " Calicut
" " Trichinopoly
" " Salem
through the Collectors Concerned

Local and Municipal Department

Proceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been carefully and efficiently revised in Kumbakonam, the Government resolves to communicate the revised incidence to the undermentioned Municipal Councils for comparison and consideration.

icipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
through the Collectors Concerned

Local and Municipal Departme

oceedings of the Madras Government

Order No. 76 M. Mis. dated 14th January 1898

As the tax on buildings has lately been arefully and efficiently revised in Kumbakonam, e Government resolves to communicate the revised cidence to the undermentioned Municipal Councils or comparison and consideration.

Municipalities	Population according to Census of 1891	Net demand under the tax on buildings	Incidence per head of population
Kumbakonam	54,307	26,692	0-7-10
Negapatam	59,221	22,634	0-6-1
Calicut	66,078	24,600	0-5-11
Trichinopoly	90,609	31,281	0-5-6
Salem	67,710	19,643	0-4-8

(True Extract)

H Tremenheere

Ag Secretary to Government

Chairman, M. C. Negapatam
" " " Calicut
" " " Trichinopoly
" " " Salem
through the Collectors Concerned