

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 121

Press
~~Mis.~~

257.252

Dated

25-1-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
25th January 1865.*

No. 251. Read the following Proceedings of the Madras Government in the Judicial Department :—

Observing that the subject of the letter of the }
Collector of Malabar, regarding the imposition }
of a tax on all houses for forming and keep- } (Here enter 10th January 1865, No. 43.)
ing up communications in that Province will }
be considered in the Legislative Department. }

No. 252. ORDER THEREON, 25th January 1865, No. 121.

Miscellaneous.

Communicated to the Board of Revenue, with reference to
their Proceedings of 19th September 1864, No. 6,164.

(True Extract.)

(Signed) C. G. MASTER,

Under Secretary to Government.

To the Board of Revenue, with Proceedings Judicial Department, No. 43.

Exd. S. T. Augustin.

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Proceedings of the Madras Government, Judicial Department,
10th January 1865.

No. 70. Read the following Proceedings of the Board of Revenue, dated 19th September 1864, No. 6164 :—

Read letter from G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue; dated Calicut, 2nd July 1864, No. 160.

1. About a year ago, when replying to the reference regarding Section 6, Act I of 1858, I had the honor of expressing my opinion that little towards forming and keeping up the communications of this Province could be effected by "village labour," and of observing that District funds must be raised. I suggested

Vide Collector to Board, 4th August 1863, No. 163. that this should be done by the imposition of a moderate, graduated, house-tax, assessed on all save the houses of the very poor. I have not been favored with any orders on the subject since, but I have given it some attention.

2. That for the ordinary advancement of this District, much improved communications are required is as undeniable as that these cannot be had without money.

Government has declared that imperial funds will not be granted for District roads, and indeed the requirements of the imperial lines, in their present very imperfect condition, are likely fully to absorb all the funds that even liberal imperial grants will provide.

It becomes, therefore, the imperative duty of those entrusted with the administration of the District to devise for the provision of means for works, on which its progress so materially hinges.

We have an aggregate of about 1100 miles of District road that requires opening. A small portion of this is in tolerable order, but by far the largest portion may be said to require construction; and all, more or less, wants the requisite tunnels and bridges, now very partially and at intervals only constructed, completed throughout.

3. We shall be forming a very moderate estimate of our requirements, if we assume that Rupees 100, per mile, per annum, is wanted on these communications for the present, and, when by a judicious expenditure the roads included in this distance have been brought into fair order, the cost of the efficient up-keep and gradual extension will require a continuance of the supply.

Adding then occasional works, charges for superintendence, &c., we require about one lakh and twenty-five thousand Rupees per annum.

5. The returns from ferries, &c., may be taken at about Rupees 55,000 annually.

We have to provide about Rupees 75,000.

I beg respectfully, therefore, to urge on the Board's attention the remarks made in my letter above quoted on the subject of a house-tax, or, as I would now propose it, a house and shop tax.

6. I beg further to submit a Memorandum going more into detail, with a sketch of provisions for an Act, and a possible schedule of rates.

4. If we admit as a general principle (instead of as quite an exceptional case), that the means of occupants of houses, or the returns of trade in shops, &c., are to be considered in fixing the rate of cess, we may collect a little more money, and theoretically may have a more perfect system; but, per contra, we lose as it were our land mark, we drift into uncertainty, and open a wide door for corrupt influence and evasions, we lose in fact far more than we gain.

5. Taking the simple value of a house or a shop alone as our standard, with plain rules laid down and generally published, there is little room for evasion of the tax on the one hand, or for exaction on the other. There is great facility for checking attempts at either.

6. The rates I have proposed would range from under 3 per cent. in the lower classes, to about 5 per cent. in the higher classes, on such portion of the annual incomes of the payers as the assessed subjects represent. These rates cannot be looked on as burdensome, for of course they are far from representing such percentages on the whole amount of the payer's income.

7. The imposition of a house and shop tax in no way runs counter to any popular prejudice, except the universal one of antipathy to taxation in general.

It violates no provincial prejudice or custom. I speak confidently, and after conversation with various classes in different parts of the District, when I say it would be more palatable than most others would be.

When it is known that its proceeds are scrupulously devoted to the District, and felt that they are benefiting it, the tax must commend itself to all, as it now does to many, who can look beyond the aversion which any taxation tends to excite.

8. I end as I began, we must raise money. If there is a better plan, let it be adopted, if not let us act on this one.

(Signed) G. A. BALLARD,
Collector.

1. The Board observe that the Collector's letter, referred to in paragraph 1 of his present letter, was transferred to the Secretary to Government, Department Public Works, to whom it should have been addressed.

2. The Board recognize the exigency of the case which Mr. Ballard submits; but until the Government decide on the general question of whether local taxes shall be levied for local public works, it seems useless for the Board to discuss details. The Board however see no objection, in principle, to the introduction of a House and Shop tax for purely local purposes.

3. The papers will be submitted for the consideration of Government.

(A true Copy and Extract).

(Signed) W. HUDLESTON,

Secretary.
To Major J. H. M. Shaw Stewart, R. E., Deputy Secretary to Government, P. W. D.,
with enclosures.

Referred to the Revenue Department, with reference to Public Works Proceedings, No. 2675, dated 14th September 1864.

CHEPAUK,
22nd September 1864.

(Signed) J. SHAW STEWART, Major, R. E.,
Dy. Secy. to Govt. P. W. D.

Transferred to the Judicial Department.

30th September 1864.

(Signed) J. D. SIM,
Secretary to Government.

No. 71. ORDER THEREON, 10th January 1865, No. 43.

The subject of the Collector's letter will be considered in the Legislative Department, in connection with the Bill for the establishment of Municipal Police in Towns which the Inspector General of Police has been directed to revise, and which is to include certain provisions for enabling the inhabitants of towns to raise funds, for the maintenance of roads, and other public purposes. Under present circumstances, the Governor in Council is not prepared to establish a separate tax for the maintenance of roads, except in localities very exceptionally situated, such as Wynnad, &c.

(True Extract.)

Chief Secretary.

To the Legislative Department.

" Revenue do.

" Public Works do.

" Inspector General of Madras Police.

Exd. J. H. Burns.

November 1865. Walt.
Proc of Govt Gen Savy
72-197.

Proceedings of the
Producers Govt. and
the Ind. & Departs.

Printed 10-29 January
Revised 23-24 1865.
82-43

Observing that the
subject of the letter of the
Ind. & Departs regarding
the imposition of a tax on
all houses for forming &
keeping of communication
in that service will be
considered in the separate
two sheets.

72-121.

Communicated
to the Ind. & Departs
with reference to
their Proceedings
of 17th & 18th Nov 1864.

WLC

Thos. W. George }
25th. Sept. 1868 }
to the Secretary General }
of the Ind. & Departs }

72-257 72-52

Sept 25th 1868
W. W. George