

Govt. of (1883) Madras.

FINANCIAL.

No: 2930 W of 16 October 1883.

Communicated to
the Superintendent Madras
Harbour Works.

Sof C. B.

Ab. S.

Issued

Recd.

Encl.

G.O., 26th September 1883, No. 2166.

No: 2930 W of 16 October 1883.

SEPTEMBER.

Municipal Taxation.

Informing the Public Works Department, with reference to letter from the Superintendent of Harbour Works complaining of the excessive taxation of the land and houses purchased by Government to the north of the harbour where the sea has encroached or threatens to encroach, that the taxes should be paid for the current year, but that appeals should be preferred without delay in regard to next year's taxation.

Suptt. M. H. Works.
Enr. P. W. Accts.

With Order

4TH OCTOBER 1883, No. 2223, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From J. E. O'CONOR, Esq., Assistant Secretary to the Government of India, Department of Finance and Commerce, Accounts and Finance (Stores), to the Acting Chief Secretary to Government, dated Simla, 20th September 1883, No. 3232.

I am directed to invite attention to paragraphs 23 and 24 of Financial Resolution, No. 185, dated the 10th January last, and to request that the Store Returns for the year 1882-83, now overdue, may be forwarded with as little delay as possible.

Copy forwarded to the Home, Military, and the Public Works departments.

ORDER—dated 4th October 1883, No. 2223, Financial.

Communicated to the Departments of the Secretariat, and all Heads of Departments in continuation of G.O., No. 190, dated 31st January last, for *immediate* attention.

2. The returns will be submitted to the Board of Revenue for compilation and transmission in a consolidated form to Government.

3. To allow of future returns being forwarded to the Government of India within the due date, *i.e.*, 31st August, departmental returns must be submitted, at the latest, by the 30th June in each year.

(True Extract.)

C. Unwin. Haps KR
Under Secy M.D.
Acting Chief Secretary.

To the Board of Revenue.
„ the Departments of the Secretariat. *M.D.*
„ Heads of Departments.

Exd. J. Wright.

13 wts ~ 2730-03
2730-03

No. 2931 w/16th Oct/83
B

Communicated
to the Genl. Supt P.W.S.
& the Supt M. H. Works
in continuation of G.O.
No. 2730 W of 28th Sept
1883

Cy.
12/10

See
16/10

Genl. Supt P.W.S.
Supt M. H. Works

Mr. Ch. 8824

Govt. of 1883 Madras.

FINANCIAL.

20.1.C

Issued

Recd. 11/10/83

Encl.

G.O., 4th October 1883, No. 2223.

No. 2931 w/16th Oct/83
b.s.c.

OCTOBER.

Store Returns.

Communicating to the Departments of the Secretariat and all Heads of Departments for immediate attention, letter from the Government of India, requesting that the —, for the year 1882-83, may be forwarded with as little delay as possible.

2 copies sent to only
With Order
With Order

Encl. in Acct. Rpts.

26TH SEPTEMBER 1883, No. 2166, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From F. N. THOROWGOOD, Esq., M. Inst. C.E., Superintendent, Madras Harbour Works, to the Secretary to Government, Public Works Department, dated Madras, 31st August 1883, No. 21 W.

I have the honor to place before Government for orders the following points in connection with the taking up of land and property to the north of this harbour, which considerably affect the value of the land and property in question.

2. I have already addressed Government on April 24th, 1883, No. 7 W., and received orders (G.O., 1312 W-a, May 5th, 1883,) on the general subject of the municipal taxes on property thus taken up, but on the present occasion I must venture to be so troublesome as to present some details as to the amount claimed by the municipality, the method by which the property is acquired, and the discrepancy between the rent we receive and the tax we are asked to pay.

3. I submit, herewith, a schedule A made up to June 30th of this year, in which are shown twenty-nine different properties (although thirty-one items appear). In the first column is shown the survey number of the property, in the second the number of the municipal bills is shown, and in the third the date on which the property was handed over to me by the Deputy Collector. The fourth column does not bear upon the present case, but the fifth is important as showing what the Deputy Collector tells me is the rental value. The sixth column shows the actual rent that can be collected, the seventh the value that the municipality place upon the rent, and the eighth gives the actual sum claimed as tax.

4. Up to the present date I have only received bills for the taxes on these twenty-nine items, but I may state that up to June 30th there had been handed over from the Deputy Collector 805 items of property, and up to the present date the number has nearly approached 1,000. I do not mean to say that taxes will be called for on all these items, but upon many there is no doubt that taxes will be levied.

5. The land and property to be acquired is continually being taken up in dribblets, so to speak, by the Deputy Collector, and in column No. 2 of the schedule it will be seen that the dates are very irregular, and the intervals variable even in these twenty-nine items out of the 1,000 (approximately) already acquired.

6. On May 17th, 1883, a letter was forwarded from this office to the Vice-President of the Municipality objecting to the amount of taxation on some items shown in the municipal bills (column 2), viz., Nos. 2672, 2677, 2678, 2679, 2680, 2682, 2739, 2723, and against No. 2678 a note was annexed "house destroyed." It will be observed the Deputy Collector's valuation was Rs. 48 as an annual rent, while the annual tax claimed was Rs. 91-8-0. On the other numbers referred to in this office letter of May 17th, 1883 (notably No. 2672, where a tax of Rs. 137-4-0 is demanded on a rent of

Rs. 180), there will be observed to be an excessive taxation. A second letter from this office was forwarded on May 18th (more bills for taxes in the mean time having been received), in which the Vice-President was asked to state on what principle he levied his taxes.

7. On June 7th the Vice-President despatches a reply to both letters in which he writes as follows:—"The valuations are those standing in the books of this office for years past as representing the gross annual rent at which the premises to which they respectively relate might reasonably be expected to let, and that in the absence of any appeal against such valuations within the time fixed, viz., November 18th last, they are final for the current year."

8. Now, out of the twenty-nine properties shown in the schedule (A), seventeen were handed over after November 18th, 1882, an appeal therefore was impossible. On the other hand, on account of the note "house destroyed," already referred to in this office letter of May 17th, 1883, to the Vice-President regarding bill No. 2678, it will be subsequently found that a reduction of taxation was made from Rs. 91-8-0 to Rs. 7-5-2 although no appeal whatever was lodged.

9. Further correspondence and discussions followed until, on June 16th, 1883, I addressed the following letter to Mr. Arundel, the President of the Municipal Commission:—

"To A. T. ARUNDEL, Esq., President, Madras Municipal Commission, dated Madras, 16th June 1883, No. 130 M.

"I have the honor to place before you for consideration, as concisely as I can, the following case which has arisen in consequence of Government having purchased land to the north of the Madras harbour where the sea threatens to encroach.

"2. The Vice-President of the Municipal Commission has sent in bills for house, water, and lighting taxes for numerous houses and huts which have been taken up by the Collector of Madras on account of the Madras Harbour Works.

"3. The rates and taxes appear to me to be ridiculously high, and in a letter of May 17th, 1883, No. 73 M., Mr. Beardmore, Assistant Superintendent of these works, wrote to the Vice-President, drawing attention to this fact.

"4. When the Collector hands property over to my charge he tells me what he considers to be the proper rent of the house or land. This I accept, and it is this rent which is attached to the properties in question. There is no bargaining or disputing, but the value, as calculated from the rent fixed by the Deputy Collector's office at the time of taking over the property, is accepted.

"5. But when I come to look at the taxes on these properties, I find such an anomaly as this (see bill No. 2678 for instance):—A garden, for which Rs. 48 per annum is paid as rent, is taxed for the half-year at Rs. 45-12-0, or at Rs. 91-8-0 for the year. Again (see bill 2672), a house and garden, the rent of which is Rs. 180 per annum, is taxed at Rs. 137-4-0 per annum, and many similar cases occur.

"6. On the general question as to whether Government property should pay municipal taxes, I have been told by Government that taxes may be claimed on these properties.

"7. Mr. Beardmore, on May 18th, 1883, wrote again to the Vice-President (letter No. 74 M), asking how the amounts of the rates and taxes were arrived at. This was replied to on June 7th, and I learn from the reply (letter from Vice-President P. Ramasawmy Chetty, No. 743), that the taxes are based on 'valuations shown in this (i.e., Municipal office) office books for years past as representing the gross annual rent,' not that has been paid, but 'at which the premises might be reasonably expected to let,' and further, notwithstanding that the transfer of the properties was a matter daily going on in dribblets through the Collector's office, that as I have not appealed against the rates by the 18th November last, the rates are final for the current year!

"8. With regard to the date of the 18th November last, a very large portion of the property was not purchased by Government until after that date, so an appeal from me then was impossible.

"9. With regard to the amount of the rates, I appeal to you as to whether it is any way right that 'what was reasonably supposed to have been the value of this property years ago,' should now, after roads, houses, temples, and villages have been destroyed by the sea, be taken as value on which Government should be taxed. I think there can be no doubt as to your reply.

"I have, &c.,

"(Signed) F. N. THOROWGOOD,
"Supt., Madras Harbour Works."

10. It will be observed that in paragraph 5 of this letter I again draw attention to the high taxation in bill No. 2678, as no notice of the reduction of the assessment in

that case was received until July 6th. To this letter Mr. Arundel replied as follows on July 31st, 1883:—

"To F. N. THOROWGOOD, Esq., Superintendent, Madras Harbour Works, dated Madras, 31st July 1883, R. No. 893.

"In reply to your letter, No. 130 M, dated 16th June, I have the honor to inform you that the annual value of houses, buildings, and lands upon which the municipal house, water, and lighting taxes are calculated, is fixed in the manner provided in sections 119 *et seq.* of the Municipal Act V of 1878.

"2. In accordance with the provisions of the law, public notice was given that appeals against the valuation and assessment for 1883 must be filed in the municipal office on or before the 18th November 1882.

"3. In cases where no appeal was preferred, the valuation and assessment stand good for the year in question, viz., 1883, and no further appeal can be preferred except for the following year 1884.

"4. Any purchase by you of lands or buildings from Government or from private parties was made subject to all their legal liabilities as above explained.

"5. The case of the destruction or demolition of taxable property is provided for by section 135 of the Act, which lays down that the owner is liable for payment of tax on such property until he has given notice of its destruction.

"6. With regard to bill No. 2678, referred to in paragraph 5 of your letter, it appears that the house therein taxed was reported by Mr. Beardmore in his letter No. 73 M, dated 17th May, to have been destroyed by the sea, the valuation was accordingly reduced to Rs. 48, and this fact was communicated to Mr. Beardmore in the Vice-President's letter No. 811, dated 6th instant.

"7. Referring to bill No. 2672, also mentioned in paragraph 5 of your letter, I find that the premises are used as a market for which license has been taken out by Mr. Beardmore, and the valuation of the premises has for some time stood at Rs. 900 per annum without appeal by the former proprietor.

"8. From what I have above explained, it will appear that no regular appeal can be made by you against the valuation and assessment of property for the current calendar year, but that a remission of tax will be made on account of any property destroyed by the sea, from the date such destruction may be reported by you to this office.

"I have, &c.,

"(Signed) A. T. ARUNDEL,
"President, Municipal Commission, Madras."

11. With regard to paragraph 7 of this letter and bill No. 2672, all I can state is that it is impossible to get Rs. 900 per annum for this property now, and that no offer of more than Rs. 180 (the Deputy Collector's figure) has been received. It was acquired in December 1882, and therefore an appeal in November of that year was impossible.

12. To sum up the matter, it will be seen in the schedule that the total value of rents collected on these twenty-nine properties (column 6) is Rs. 2,208-12-0, and on this a tax is levied of (column 8) Rs. 570-3-8, which is nearly 25 per cent. on the rental.

13. I submit (1) that under the circumstances this tax is excessive, (2) that by reason of the sudden and unavoidably irregular way in which the land is continually being handed over to me, I was debarred from appealing, and (3) that most of the property in this schedule was acquired after November 18th, 1882, which rendered any appeal before that date clearly impossible.

14. In conclusion, I wish to draw special attention to the fact that I have only touched upon twenty-nine cases of taxation, but that there are many more pending. That the taking up of the land and paying compensation to owners turns out to be a very unsatisfactory proceeding, inasmuch as it is with the greatest difficulty that rent can be collected from most of the tenants, and if pressure be brought to bear upon them they leave their houses, which remain empty; and consequently that to pay taxes at the rates now claimed by the municipality will render less valuable property which is already deteriorating and almost daily being washed away. I therefore would ask whether it would not be possible to make special the taxation of the land acquired for the Harbour Works under G.O., No. 601 W., dated 8th March 1882, and order that taxes be paid only upon the rent as valued by the Deputy Collector at the time of handing over the property to the Harbour Works.

ENCLOSURE.
A.—*Rāyapuram and Casemode Properties.*
List of Properties taxed by Municipality for first half-year of 1883, showing Annual Valuation, Proposed Tax, &c.

Survey Number.	Municipal Bill Number.	Date when taken possession of by Madras Harbour Works.	Purchase-money by Madras Harbour Works, including compensation for compulsory purchase.	Annual rent as advised to be collected by Deputy Collector's Inspectors.	Rent actually collected per annum.	Annual Municipal Valuation.	Proposed Annual Municipal Tax.	Remarks.
2761	2682	2nd March 1883 ..	Rs. 5,880 0 0	Rs. 336 0 0	Rs. 288 0 0	Rs. 420 0 0	Rs. 64 0 10	Shop at Rs. 4 is unlet; only Rs. 288 is collected per annum. Let to Mr. Charles Underdown.
2763-64	2680	14th October 1882 ..	8,280 0 0	..	360 0 0	420 0 0	64 0 10	Let to Mr. John McLeese.
2765	2679	20th ..	10,384 8 0	48 0 0	480 0 0	720 0 0	109 12 0	VanDerwart's garden. Let to Periahumbly.
2766	2678	29th September 1882 ..	10,383 6 2	..	48 0 0	..	* 91 8 0	These sums have since been reduced by Municipality.
2767	2677	25th October ..	10,005 0 0	24 0 0	444 0 0	744 0 0	+ 113 7 4	House let to Miss E. S. Gordon, garden to Ponnappa Naiken.
2768	2676	29th November ..	862 8 0	24 0 0	24 0 0	24 0 0	3 10 6	Let to Ahmad Sahib since December 1882.
2769	2675	20th October ..	287 8 0	18 0 0	18 0 0	21 0 0	2 1 8	Let to Ahmad Sahib since December 1882.
2770	2674	3rd November ..	287 8 0	18 0 0	9 0 0	14 0 0	1 6 4	Let to Ahmad Sahib since December 1882.
2771	2673	19th December ..	1,160 0 0	54 0 0	36 0 0	48 0 0	7 5 2	Let to Ahmad Sahib since December 1882.
2772	2672	15th ..	4,882 12 0	6 0 0	6 0 0	14 0 0	1 6 4	A portion only let to Mathar Sahib since January 1883.
2773	2671	16th ..	1,150 0 0	30 0 0	17 4 0	30 0 0	4 9 2	Let to Mathar Sahib since 15th December 1882; one room destroyed, another unoccupied.
2774	2670	14th ..	2,415 0 0	180 0 0	180 0 0	900 0 0	137 4 0	Let to Betcha Meah since 15th December 1882; one room destroyed, another unoccupied. Besides tax, Rs. 50 is paid for a yearly license.
2775	2669	14th ..	368 0 0	13 8 0	12 6 0	14 0 0	1 6 4	Let to Sultan Sahib since November 1882; one room unoccupied since April 1883.
2776	2668	25th ..	172 8 0	12 0 0	9 8 0	14 0 0	1 6 4	Let to Sultan Sahib since November 1882. Rent has been reduced from Rs. 1-8-0 to one rupee.
2777	2667	11th November ..	402 8 0	18 0 0	12 0 0	14 0 0	2 2 2	Unoccupied.
2778	2666	3rd ..	805 0 0	36 0 0	3 12 0	18 0 0	1 12 10	Let to Navajee Meah. Unoccupied since 1st May 1883.
2779	2665	7th April 1883 ..	230 0 0	15 0 0	0 10 0	24 0 0	3 10 6	Let to Chaboo Meah. Unoccupied since 1st April 1883.
2780	2664	19th December 1882 ..	2,415 0 0	60 0 0	38 0 0	24 0 0	1 12 10	Let to Mathar Sahib. Four rooms, two rooms unoccupied.
2781	2663	30th November ..	218 8 0	12 0 0	9 0 0	18 0 0	1 12 10	Let to Mathar Sahib. Unoccupied for three months.
2782	2662	26th October ..	197 12 10	12 0 0	9 0 0	18 0 0	1 6 4	Unoccupied.
2783	2661	30th ..	391 0 0	12 0 0	9 0 0	14 0 0	1 6 4	Let to Shaikh Daud. Rent has been reduced to twelve annas.
2784	2660	14th December ..	402 8 0	9 0 0	12 0 0	21 0 0	2 1 8	Let to Muhammad Mercader. Two rooms three months unoccupied. Two rooms still unoccupied.
2785	2659	27th October ..	287 8 0	13 8 0	12 0 0	15 0 0	1 8 0	Let to Muhammad Mercader. Two rooms three months unoccupied.
2786	2658	4th December ..	345 0 0	12 0 0	12 0 0	14 0 0	1 6 4	Let to Abdul Sahib since November 1882.
2787	2657	18th November ..	230 0 0	9 0 0	9 0 0	14 0 0	1 6 4	Let to Muli-ud-din Khair since 5th December 1882.
2788	2656	8th December ..	747 8 0	12 0 0	12 0 0	24 0 0	3 10 6	Let to Husain Sahib since 5th December 1882.
2789	2655	14th ..	1,092 8 0	36 0 0	3 0 0	24 0 0	3 10 6	Let to Muhammad Muli-ud-din.
2790	2654	22nd November ..	230 0 0	12 0 0	12 0 0	24 0 0	1 6 4	Let to Muli-ud-din Khair since December 1882.
2791	2653	18th ..	253 0 0	13 8 0	12 0 0	14 0 0	1 6 4	Let to Muhammad Sahib since December 1882.
2792	2652	21st March 1883 ..	13,690 7 5	6 0 0	120 4 0	144 0 0	21 15 4	House unlet. Portion of land was let for storing timber from 21st March 1883. It is now being washed away.
2793	2651	Total ..	78,845 14 5	2,208 12 0	3,821 0 0	570 3 8		

† These figures are used in making the totals.

* These figures denote the assessment as first fixed.

No. 1702 C.

Referred, with a copy of G.O., No. 1312 W., dated 5th May 1883, to the Financial Department for consideration and orders.

(By Order.)

CHEPAUK,
12th September 1883.

(Signed)

C. BOWEN, Major, R.E.,
Under Secy. to Govt., P.W.D.

Read—the following G.O., dated 5th May 1883, No. 1312 W., Public Works:—

Read—the following letter from the Superintendent, Madras Harbour Works, No. 7 W., dated 24th April 1883:—

I have the honor to ask for instructions on the following point connected with the purchase by Government of the land and houses to the north of this harbour at the places where the sea has encroached or threatens to encroach.

2. The purchase of the land is made by the Deputy Collector, but the rents are collected by this office. On the monthly value of these rents the Madras Municipality send in house and land tax bills to this office.

3. I wish to know if I am right in paying these taxes, now that the land so taxed is Government property.

Order—dated 5th May 1883, No. 1312 W., Public Works.

The property in question is not exempt from municipal taxation under G.O., No. 3188 W., dated 24th December 1881.

(True Extract.)

(Signed)

C. BOWEN, Major, R.E.,
Under Secy. to Govt., P.W.D.

ORDER—dated 26th September 1883, No. 2166, Financial.

The taxes should be paid for the current year, and the Superintendent of Harbour Works directed in the Public Works Department to prefer appeals without delay in regard to next year's taxation.

2. Mr. Thorowgood should also be directed to consult with the Deputy Collector as to whether the amount of tax due for next year might not be taken into consideration in settling the amount of compensation to be given.

(True Extract.)

E. F. WEBSTER,
Acting Chief Secretary.

To the Public Works Department.

Exd. T. O'Connor.

Govt. of 1883 Madras.

FINANCIAL.

No: 2930 W of 16 October 1883

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Informing the Public Works Department, with reference to letter from the Superintendent of Harbour Works complaining of the excessive taxation of the land and houses purchased by Government to the north of the harbour where the sea has encroached or threatens to encroach, that the taxes should be paid for the current year, but that appeals should be preferred without delay in regard to next year's taxation.

Suptt M. H. Works
Esr. P. W. A.

With Order

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FINANCIAL DEPARTMENT.

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Rs. 180), there will be observed to be an excessive taxation. A second letter from this office was forwarded on May 18th (more bills for taxes in the mean time having been received), in which the Vice-President was asked to state on what principle he levied his taxes.

7. On June 7th the Vice-President despatches a reply to both letters in which he writes as follows:—"The valuations are those standing in the books of this office for years past as representing the gross annual rent at which the premises to which they respectively relate might reasonably be expected to let, and that in the absence of any appeal against such valuations within the time fixed, viz., November 18th last, they are final for the current year."

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"(Signed) F. N. THOROWGOOD,
"Supt., Madras Harbour Works."

10. It will be observed that in paragraph 5 of this letter I again draw attention to the high taxation in bill No. 2678, as no notice of the reduction of the assessment in

that case was received until July 6th. To this letter Mr. Arundel replied as follows on July 31st, 1883:—

"To F. N. THOROWGOOD, Esq., Superintendent, Madras Harbour Works, dated Madras, 31st July 1883, R. No. 893.

"In reply to your letter, No. 130 M, dated 16th June, I have the honor to inform you that the annual value of houses, buildings, and lands upon which the municipal house, water, and lighting taxes are calculated, is fixed in the manner provided in sections 119 *et seq.* of the Municipal Act V of 1878.

"2. In accordance with the provisions of the law, public notice was given that appeals against the valuation and assessment for 1883 must be filed in the municipal office on or before the 18th November 1882.

"3. In cases where no appeal was preferred, the valuation and assessment stand good for the year in question, viz., 1883, and no further appeal can be preferred except for the following year 1884.

"4. Any purchase by you of lands or buildings from Government or from private parties was made subject to all their legal liabilities as above explained.

"5. The case of the destruction or demolition of taxable property is provided for by section 135 of the Act, which lays down that the owner is liable for payment of tax on such property until he has given notice of its destruction.

"6. With regard to bill No. 2678, referred to in paragraph 5 of your letter, it appears that the house therein taxed was reported by Mr. Beardmore in his letter No. 73 M, dated 17th May, to have been destroyed by the sea, the valuation was accordingly reduced to Rs. 48, and this fact was communicated to Mr. Beardmore in the Vice-President's letter No. 811, dated 6th instant.

"7. Referring to bill No. 2672, also mentioned in paragraph 5 of your letter, I find that the premises are used as a market for which license has been taken out by Mr. Beardmore, and the valuation of the premises has for some time stood at Rs. 900 per annum without appeal by the former proprietor.

"8. From what I have above explained, it will appear that no regular appeal can be made by you against the valuation and assessment of property for the current calendar year, but that a remission of tax will be made on account of any property destroyed by the sea, from the date such destruction may be reported by you to this office.

"I have, &c.,

"(Signed) A. T. ARUNDEL,
"President, Municipal Commission, Madras."

11. With regard to paragraph 7 of this letter and bill No. 2672, all I can state is that it is impossible to get Rs. 900 per annum for this property now, and that no offer of more than Rs. 180 (the Deputy Collector's figure) has been received. It was acquired in December 1882, and therefore an appeal in November of that year was impossible.

12. To sum up the matter, it will be seen in the schedule that the total value of rents collected on these twenty-nine properties (column 6) is Rs. 2,208-12-0, and on this a tax is levied of (column 8) Rs. 570-3-8, which is nearly 25 per cent. on the rental.

13. I submit (1) that under the circumstances this tax is excessive, (2) that by reason of the sudden and unavoidably irregular way in which the land is continually being handed over to me, I was debarred from appealing, and (3) that most of the property in this schedule was acquired after November 18th, 1882, which rendered any appeal before that date clearly impossible.

14. In conclusion, I wish to draw special attention to the fact that I have only touched upon twenty-nine cases of taxation, but that there are many more pending. That the taking up of the land and paying compensation to owners turns out to be a very unsatisfactory proceeding, inasmuch as it is with the greatest difficulty that rent can be collected from most of the tenants, and if pressure be brought to bear upon them they leave their houses, which remain empty; and consequently that to pay taxes at the rates now claimed by the municipality will render less valuable property which is already deteriorating and almost daily being washed away. I therefore would ask whether it would not be possible to make special the taxation of the land acquired for the Harbour Works under G.O., No. 601 W., dated 8th March 1882, and order that taxes be paid only upon the rent as valued by the Deputy Collector at the time of handing over the property to the Harbour Works.

ENCLOSURE.
A.—*Rámapuram and Casemate Properties.*

List of Properties taxed by Municipality for first half-year of 1883, showing Annual Valuation, Proposed Tax, &c.

Survey Number.	Municipal Bill Number.	Date when taken possession of by Madras Harbour Works.	Purchase-money by Madras Harbour Works, including compensation for compulsory purchase.	Annual rent as advised to be collected by Deputy Collector's Inspectors.	Rent actually collected per annum.	Annual Municipal Valuation.	Proposed Annual Municipal Tax.	Remarks.
2761	2682	2nd March 1883	Rs. 5,980 0 0	Rs. 336 0 0	Rs. 288 0 0	Rs. 420 0 0	Rs. 64 0 10	Shop at Rs. 4 is unlet; only Rs. 288 is collected per annum.
2763-64	2680	14th October 1882	8,280 0 0	..	360 0 0	420 0 0	64 0 10	Let to Mr. Charles Underdown.
2765	2679	20th "	10,384 8 0	..	480 0 0	720 0 0	109 12 10	Let to Mr. John McLeese.
2766	2678	29th September 1882	10,383 6 2	48 0 0	48 0 0	* 600 0 0	* 91 8 0	VanDerwart's garden. Let to Perianthumby.
2767	2677	25th October "	10,005 0 0	..	444 0 0	744 0 0	+ 7 5 2	These sums have since been reduced by Municipality.
2768	2676	29th November "	862 8 0	24 0 0	24 0 0	24 0 0	113 7 4	House let to Miss E. S. Gordon, garden to Ponnappa Naiken.
2769	2675	20th October "	287 8 0	24 0 0	18 0 0	21 0 0	3 10 6	Let to Ahmad Sahib since December 1882.
2775	2755	3rd November "	287 8 0	18 0 0	9 0 0	14 0 0	2 1 8	Let to Ahmad Sahib.
2776	2756	19th December "	1,150 0 0	64 0 0	36 0 0	48 0 0	7 5 2	Three rooms only, a fourth is broken down.
2782	2675	15th "	4,882 12 0	6 0 0	6 0 0	14 0 0	1 6 4	Let to Abdul Khair Sahib; two rooms only since November 1882.
2784	2673	15th "	1,150 0 0	30 0 0	17 4 0	30 0 0	4 9 2	A portion only let to Mathar Sahib since January 1883.
2785	2757	15th "	1,150 0 0	30 0 0	17 4 0	30 0 0	4 9 2	Let to Mathar Sahib since 15th December 1882.
2788	2672	14th "	2,415 0 0	180 0 0	180 0 0	900 0 0	137 4 0	Let to Batcha Meah since 15th December 1882; one room destroyed, another unoccupied.
2789	2745	25th October "	368 0 0	13 8 0	12 6 0	14 0 0	1 6 4	Let as a market to Chinacunnunattan. Besides tax, Rs. 50 is paid for a yearly license.
2792	2745	25th "	172 8 0	12 0 0	9 8 0	14 0 0	1 6 4	Let to Sultan Sahib since November 1882; one room unoccupied since April 1883.
2796	2754	11th November "	402 8 0	18 0 0	12 0 0	14 0 0	1 6 4	Let to Sillar Sahib since November 1882. Rent has been reduced from Rs. 1-8-0 to one rupee.
2798	2796	3rd "	805 0 0	36 0 0	3 12 0	14 0 0	2 2 2	Unoccupied.
2800	2753	3rd "	230 0 0	15 0 0	0 10 0	18 0 0	1 12 10	Let to Navajee Meah. Unoccupied since 1st May 1883.
2801	2751	7th April 1883	239 0 0	9 0 0	0 10 0	24 0 0	3 10 6	Let to Chaboo Meah. Unoccupied since 1st April 1883.
2806	2760	19th December 1882	2,415 0 0	60 0 0	38 0 0	18 0 0	1 12 10	Let to Mathar Sahib. Four rooms, two rooms unoccupied.
2846	2748	30th November "	218 8 0	12 0 0	9 0 0	18 0 0	1 12 10	Let to Muhammad Sahib. Unoccupied for three months.
2852	2744	26th October "	197 12 10	9 0 0	..	14 0 0	1 6 4	Unoccupied.
2857	2735	30th "	391 0 0	12 0 0	9 0 0	14 0 0	1 6 4	Let to Shaikh Daud. Rent has been reduced to twelve annas.
2858	2737	14th December "	402 8 0	9 0 0	12 0 0	21 0 0	2 1 8	Let to Muhammad Mercayer. Two rooms three months unoccupied. Two rooms still unoccupied.
2859	2736	27th October "	287 8 0	13 8 0	12 0 0	15 0 0	1 8 0	Let to Abdul Sahib since November 1882.
2872	2743	4th December "	345 0 0	12 0 0	12 0 0	14 0 0	1 6 4	Let to Muhi-ud-din Khadir since 5th December 1882.
2875	2738	18th November "	230 0 0	9 0 0	9 0 0	14 0 0	1 6 4	Let to Husain Sahib since 5th December 1882.
2876	2739	8th December "	747 8 0	12 0 0	12 0 0	24 0 0	3 10 6	Let to Muhammad Muhi-ud-din.
2881	2742	14th "	1,092 8 0	36 0 0	3 0 0	24 0 0	3 10 6	Let to Muhi-ud-din Khazim for one month.
2878	2740	22nd November "	230 0 0	12 0 0	12 0 0	14 0 0	1 6 4	Let to Muhammad Sahib since December 1882.
2882	2741	18th "	253 0 0	13 8 0	12 0 0	14 0 0	1 6 4	Let to Muhammad Sahib since December 1882.
2884	2741	18th "	13,690 7 5	6 0 0	120 4 0	144 0 0	21 15 4	House unlet. Portion of land was let for storing timber from 21st March 1883. It is now being washed away.
3059	2723	21st March 1883	..	..	..	..	..	..
		Total	78,845 14 5	2,208 12 0	2,208 12 0	3,821 0 0	570 3 8	..

† These figures are used in making the totals.

* These figures denote the assessment as first fixed.

No. 1702 C.

Referred, with a copy of G.O., No. 1312 W., dated 5th May 1883, to the Financial Department for consideration and orders.

(By Order.)

CHEPAUK,
12th September 1883.

(Signed)

C. BOWEN, Major, R.E.,
Under Secy. to Govt., P.W.D.

Read—the following G.O., dated 5th May 1883, No. 1312 W., Public Works:—

Read—the following letter from the Superintendent, Madras Harbour Works, No. 7 W., dated 24th April 1883:—

I have the honor to ask for instructions on the following point connected with the purchase by Government of the land and houses to the north of this harbour at the places where the sea has encroached or threatens to encroach.

2. The purchase of the land is made by the Deputy Collector, but the rents are collected by this office. On the monthly value of these rents the Madras Municipality send in house and land tax bills to this office.

3. I wish to know if I am right in paying these taxes, now that the land so taxed is Government property.

Order—dated 5th May 1883, No. 1312 W., Public Works.

The property in question is not exempt from municipal taxation under G.O., No. 3188 W., dated 24th December 1881.

(True Extract.)

(Signed)

C. BOWEN, Major, R.E.,
Under Secy. to Govt., P.W.D.

ORDER—dated 26th September 1883, No. 2166, Financial.

The taxes should be paid for the current year, and the Superintendent of Harbour Works directed in the Public Works Department to prefer appeals without delay in regard to next year's taxation.

2. Mr. Thorowgood should also be directed to consult with the Deputy Collector as to whether the amount of tax due for next year might not be taken into consideration in settling the amount of compensation to be given.

(True Extract.)

E. F. WEBSTER,
Acting Chief Secretary.

To the Public Works Department.

Exd. T. O'Connor.