

(1) Number of pages 26
 (2) Date of repair 27-8-87
 (3) Initials of the Referencer long

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

F.W.D.

DEPARTMENT

G.O. No.	1097 W	Press.
B.P. No.		Mis.
Dated	3. 5. 1884.	197.

67

Not to be folded or roughly handled

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(2A.96.)

3RD MAY 1884, No. 1097 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

G.O., dated 17th April 1884, Mis. No. 811, Financial.

Read—the following letter from Major S. C. CLARKE, R.E., Officiating Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 7th February 1884, No. 3044:—

With reference to the subject of the G.O., (Financial) Nos. 104, 105 of the 15th January 1884, I have the honor to request you will let me know whether all the inspection lodges and other Government buildings are to be considered liable to the municipal tax assessment or not.

2. A question has now arisen with reference to the assessment of the inspection lodge at Adóni, which has been lately built at a cost of Rs. 500. The Adóni Municipality have assessed the said building on an assumed rental of Rs. 12½ per month, whereas I cannot justly enforce a higher rent than Rs. 3 per month or 7 per cent. on its actual value from its present tenant, who is a temporary sub-overseer attached to the Public Works Department, in charge of the several buildings now under construction at Adóni.

3. I have had the matter referred to the Collector and President, but that officer asserts that the tax assessment is based, not on its actual value, but on an assumed value, because such building might realize a rental of Rs. 12½ to Rs. 15 per month. As I am unable to agree with the President on this question, not understanding the force of his argument, I must request your final orders on the subject.

No 297 D., Public Works.

Referred to the Financial Department.

CHEPÁK,
11th February 1884.

(Signed) J. SHAW-STEWART, Col., R.E.,
Secretary to Government, P.W.D.

From H. ST. A. GOODRICH, Esq., Collector and President, Municipal Commission, Bellary, to the Chief Secretary to Government, dated Bellary, 29th February 1884, No. 59.

I have the honor to return letter No. 3044, dated the 7th instant, of the Superintending Engineer, III Circle, forwarded for my remarks under endorsement of the Acting Under Secretary, dated the 18th idem, No. 326, and to enclose copies of my letter to the Superintending Engineer and of the Adóni Municipal Commissioners' resolution, both of which explain the grounds under which the assessment on the inspection shed at Adóni has been fixed.

ENCLOSURES.

Extract from the Proceedings of the Adóni Municipal Commissioners passed at their meeting held on the 4th December 1883.

4. Read letter from the Sub-Engineer, Bellary division, pointing out that the amount fixed as the annual rent of the overseer's shed is far too high comparing it with that of other buildings

in the town, and that the monthly rent fixed by the Superintending Engineer for that building is Rs. 5 which comes to Rs. 60 per annum.

The Commissioners observe that the rent fixed by them is equal to that of other similar buildings existing in that vicinity and is not in any way excessive, and they are, therefore, not inclined to consider over the matter again.

Extract from the Proceedings of the Adóni Municipal Commissioners passed at their special meetings held on the 14th and 15th January 1884.

Resolution No. 2. Read letter from the Sub-Engineer, Public Works Department, No. 2946 of 31st ultimo, stating that unless the Commissioners are prepared to reconsider the subject of the imposition of the tax on the shed occupied by the sub-overseer, he will place the matter before the President of the Municipal Commission.

The Commissioners, after perusing the past correspondence on the subject, resolve to inform the Sub-Engineer that they see no other alternative than adhering to their former resolution.

From H. Sr. A. GOODRICH, Esq., Collector and President, Municipal Commission, Bellary, to the Superintending Engineer, III Circle, dated Bellary, 6th February 1884, No. 31.

I have the honor to state that the Government Order referred to by you in your No. 2997, dated 4th February 1884, relates to public property in cantonments. As there is no cantonment in the Adóni Municipality, the inspection shed of your department at the place is assessable with municipal tax like all other Government buildings.

2. I forward herewith, for your perusal and return, certain correspondence that has passed between the Executive Engineer, Bellary division, and the Vice-President of the Adóni Municipality, the subject matter of which is the assessment payable on the inspection shed referred to above.

3. The assessment made and affirmed by the Commissioners is final. The Commissioners are right in assessing the building on its rent value, *vide* section 41, Act III of 1871, Towns Improvement Act. The criterion in fixing the rent is not the percentage on the capital cost of the building, but is the amount at which the building may be reasonably expected to be let. The Commissioners' error lies in their assumption that the shed may realize an annual rental of Rs. 150. It is a question of fact of which they have been constituted.

Order—dated 17th April 1884, Mis. No. 811, Financial.

The Government have no power to revise the assessment fixed by the Municipal Commissioners. If the rate is proved to be too high they will doubtless reduce it.

(True Extract.)

(Signed) E. F. WEBSTER,
Chief Secretary.

To the Public Works Department, with five papers.
" President, Municipal Commission, Bellary.

ORDER—dated 3rd May 1884, No. 1097 W., Public Works.

Communicated to the Superintending Engineer, III Circle, with reference to his letter No. 3044, dated 7th February 1884.

(True Extract.)

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

To the Superintending Engineer, III Circle.
" Examiner, Public Works Accounts.
Exd. A. Aubert.
Spare Copies

1097
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GENERAL
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated May, 3rd.

Recd.

Encl.

G.O., 3rd May 1884, No. 1097 W.

MAY.

Inspection Lodge at Adoni

The Financial Department declining to
interfere in the matter of the municipal
assessment on the —, communicated to the
Superintending Engineer, III Circle.

15TH JANUARY 1884, Nos. 104, 105, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

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READ—again G.O., dated 8th August 1883, No. 1693, Financial.

READ—also the following papers :—

From the President of the Municipal Commission, Bellary, dated 27th September 1883, No. 239.

ABSTRACT.—Replying to the several questions of the Government of India regarding municipal taxation, &c., so far as the Bellary municipality is concerned.

From the President of the Municipal Commission, Cannanore, dated 3rd October 1883, No. 451.

ABSTRACT.—Submits information on military buildings, &c., at Cannanore.

From the President of the Municipal Commission, Trichinopoly, dated 5th October 1883, No. 25.

ABSTRACT.—Forwarding information regarding the municipal tax on military buildings, situated within the cantonment limits of the Trichinopoly municipality.

From the President of the Municipal Commission, Bellary, dated 31st October 1883, No. 264.

ABSTRACT.—Submitting a revised estimate of municipal income and expenditure in connection with the cantonment of Bellary.

From the President of the Municipal Commission, Cannanore, dated 19th November 1883, No. 523.

ABSTRACT.—Explaining certain discrepancies contained in the statement forwarded with letter, No. 451, dated 3rd October 1883.

From the President of the Municipal Commission, Trichinopoly, dated 10th December 1883, No. 36.

ABSTRACT.—Explaining discrepancies in statement already forwarded.

Extract from the Proceedings of the Government of India, in the Home department (Municipalities), dated Calcutta, 21st December 1883, No. 5—165-81.

Read—the following papers :—

Home department order, No. 163, dated 18th November 1881.
Ditto resolution, No. 1—70-86, dated 30th June 1882.

Resolution—

Since the issue of Home department resolution, No. 1—70-86, dated 30th June 1882, which permitted the levy of municipal taxation on Government buildings in cantonments, the Governor-General in Council has been advised that the exemption of such buildings in cantonments from municipal taxation is authorized under section 24, Act III of 1880, and that the practical difficulties in the way of removing such exemptions are found to be insuperable. His Excellency in Council is, therefore, pleased to direct that the resolution of 30th June 1882 be cancelled, and that the original order, No. 163, dated 18th November 1881, be restored.

2. Under the present orders no municipal tax whatsoever shall be levied in any cantonment in British India on public property.

Order—

* Madras.	Punjab.
Bombay.	Central Provinces.
Bengal (Muncl. Dept.).	British Burma.
North-Western Pro-	Assam.
vinces and Oudh.	Coorg.
	Hyderabad.

Ordered that a copy of this resolution be forwarded to Local * Governments and Administrations for information and guidance, and that a copy be forwarded to the several departments of the Government of India for information.

(True Extract.)

(Signed) A. MACKENZIE,
Secretary to the Government of India.

To the Chief Secretary to the Government of Madras.

ORDER—dated 15th January 1884, No. 104, Financial.

The letters read above will be recorded with reference to resolution, No. 5—165-81, dated 21st December 1883, which will be communicated to all Presidents of municipalities and to the Military and Public Works departments.

(True Extract.)

Chief Secretary.

To all Presidents of Municipal Commissions.
„ the Military department.
„ the Public Works department.

ENDORSEMENT—dated 15th January 1884, No. 105, Financial.

Copy to the Government of India, Military and Home departments.

E. F. WEBSTER,
Chief Secretary.

Exd. H. Frantz.

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No 266 Wd/30th Jan/84

Communicated
to the officers of the
Public Works Deptt.
for information and
guidance.

(Sd) J. S. S.

S. S.
C. A. W. Govt.
S. P. W. it.

P. W. Deptt.

Govt. of (1884) Madras.
FINANCIAL.

1097

Issued
Recd. Encl.

G.O., &c., 15th January 1884,
Nos. 104, 105.

No 266 Wd/30th Jan/84

JANUARY.

Municipal Taxes.

Recording certain papers and communicating to
all Presidents of municipalities, &c., resolution
of the Government of India, No. 5-165-81, dated
21st December 1883, prohibiting the levy of—on
Government buildings in cantonments.

With order

Read the following papers:—
No. 3044

SUPERINTENDING ENGINEER'S OFFICE,
MADRAS,
Bellary Chopal 7 February 1884.

From Major S. B. Clarke R.E.
The SUPERINTENDING ENGINEER,
3rd 1st Circle,

To THE Chief Engineer
P.W. Department
Madras

Sir,

Enclosures.

With reference to the subject
of the Government Order (Financial)
Nos. 104, 105 of the 15th January 1884,
I have the honor to request you will
let me know, whether all the Inspection
Lodges and other Government Buildings
are to be considered liable to the Muni-
cipal Tax assessment or not.

2. A question has now arisen with
reference to the assessment of the
Inspection Lodge, at Adoni, which
has been lately built at a cost of
Rs 500. The Adoni Municipality have
assessed the said Building on an
assumed rental of Rs 12¹/₂ per month.

$$\begin{array}{r} 1097 \\ \hline 5 \end{array}$$

I have the honor to be

Sir

Yours most obedt servant
 Geo. H. Davis a Major R.E.
 Offg. Superintending Engineer
 33. Greely

91/2
 Chapak
 No 297D
 11th Feb 1884

Referred to the
 Financial Dept

Manmunt
 Col RE
 Secretary to Govt
 P. N. Dept
 1-2-84

From

The Superintending Engineer,
 IIIrd Circle,

To

The

Chief Engineer
 PWD
 Madras.

Dated

Recd.

1st February 1884.

ENCLOSURES.

No. 3044.

Inspection Lodge at
 Adoni

Requesting to be informed
 whether the Municipality
 can assume rental of Rs 12 1/2
 for the — which can only
 justly be charged at Rs 3 per
 month.

Referred

To The Financial Dept

No. 59

Dated

{ 29th February 1884 }

From

J. H. A. Goodrich Esq^{re}
 THE MAGISTRATE OF Collector & President M.C.
 BELLARY

To,

THE Chief Secretary to Government

Fort Saint George.

Sir,

I have the honour to return letter
 No 3044 dated the 7th instant of the Super-
 intending Engineer 3rd Circle forwarded
 for my remarks under endorsement of
 the Acting under Secretary dated the 18th.
 I enclose No 326, and to enclose copies of my
 letter to the Superintending Engineer and
 of the Adoni Municipal Commissioners
 resolution, both of which explain the
 grounds under which the assessment
 on the Inspection shed at Adoni has
 been fixed.

I have the honour to be,
 Sir,

Your most Obedient Servant

J. Goodrich
 Collector & President.

MAGISTERIAL DEPARTMENT.
BELLARY MAGISTRATE'S OFFICE.

Dated

No.

To,

The Chief Secretary to Government
Fort Saint George.

Enclosure.

Received.

Subject.

Extracts from the proceedings of the
Adoni Municipal Commissioners passed
at their meeting held on the 4th December 1883.

4 Read letter from the Sub Engineer
Bellary Division pointing out that the
amount fixed as the annual rent of the
overseers shed is far too high comparing
it with that of other buildings in the
town, and that the monthly rent fixed by
the Superintending Engineer for that building
is Rs. 5-0-0 which comes to Rs. 60-0-0 per annum.

The Commissioners observe that the
rent ^{fixed} by them is equal to that of other
similar buildings existing in that vicinity
and is not in any way excessive, and they
are, therefore not inclined to consider over
the matter again.

(Signed) A. Serruengadum
Vice President
Adoni M.C.

(True Extract)

(Signed) A. Serruengadum
Vice President
Adoni M.C.

(True Copy)

H. Goodrich,
Collector & President

1097/98

At 3.25 PM

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Extract from the proceedings of the Adair
Municipal Commissioners passed at their
special meetings held on the 14th and 15th Jan^y 1894

x x x

Resolution No. 2 Read letter from the Sub
Engineer D. P. W. No. 2946 of 31st Ultimo, stating
that unless the Commissioners are prepared
to reconsider the subject of the imposition of
the tax on the shed occupied by the Sub Engineer
he will place the matter before the President
of the Municipal Commission.

The Commissioners after perusing the
past correspondence on the subject resolve
to inform the Sub Engineer that they
see no other alternative than adhering
to their former resolution.

x x x

(Signed) R. Reeve
Acting Vice President
Adair M.C.

(True Extract)
(Signed) R. Reeve
Vice President
Adair M.C.

(True Copy)
A. Gordon
Collector & President

At 3.25 PM

No. 31

Bellary Collectors Office
5th February 1884

From

The Collector & President Mr. Bellary

To

The Superintending Engineer
3rd Circle

Sir,

I have the honour to state that the Government Order referred to by you in your No. 2997 dated 4th February 1884 relates to public property in Cantonments. As there is no Cantonment in the Adani Municipality the Inspection shed of your Department at the place is assessable with Municipal tax like all other Government buildings.

2 I forward herewith for your perusal and return certain correspondence that has passed between the Executive Engineer Bellary Division and the Vice President of the Adani Municipality, the subject matter of which is the assessment payable on the Inspection shed referred to above.

3 The assessment made and affirmed by the Commissioners is final. The Commissioners are right in assessing the building on its rent value vide Section 41 Act III of 1871 & Towns Improvement Act. The criterion in fixing the rent is not the percentage on the capital cost of the building but is the amount at which the building may be reasonably expected to be let. The Commissioners' error lies in their assumption that the shed may realize an annual rental of Rs. 150. It is a question of fact which they have been constituted.

I have the honour to be Sir,
(Signed) H. Goodrich
Collector
Collector & President

Financial Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

1097/10
from the P.W. Department, No. 2978
dated 11 February 1884,
from the Collector of Bellary, No 59
dated 29 February 1884, regarding the
Municipal assessment on the Inspection
Lodge at Adoni

1097/10
dated
Order thereon, 17 April 1884, No 811, Misc.

The Government have no power
to revise the assessment fixed by the
Municipal Commissioners. If the rate is
proved to be too high they will doubtless
reduce it.

/ True Extract /

For the Minister
Chief Secretary

To the P.W. Department, with papers returned
The President, Municipal Commission, Bellary.

Sd/- K. S. Srinivasulu

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No 266 W. of 30 January 1884.

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Gobt. of (188) Madras.

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To

Re 1st Dept

Res 25/4/84.

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Proceedings, dated

17/4/

1884

No. 81/En

Subject.

Cel.

28/4/84

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Regarding Municipal
Assessment on the
Inspection and
at Adoni

S.E. III Circle

S.E. III Circle

Examined by Mr. [unclear]

28/4/84

With the der

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Govt. of (1884) Madras.

PUBLIC WORKS.

(13)

11/5

Dated

Recd.

Bnd.

G.O. 3 May 1884, No. 1097

Suspension of work
at Adoni

The Municipal Dept
dealing to interfere
in the matter of the
Municipal cess
on the Comm
to the S.E. Road file

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Subscribed by

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for 3/5