

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From A. MACKENZIE, Esq., C.S., Secretary to the Government of India, Home department (Municipalities), to the Chief Secretary to Government, dated Simla, 17th June 1885, No. 2-52.

I am directed to invite attention to paragraph 2 of Home department circular letter, No. 5-165-173 of the 18th November 1881 (quoted in the margin), regarding the exemption of Government property from municipal taxation. As it appears possible that the wording of the paragraph in question may convey a misapprehension of the intentions of the Government of India regarding the application of the provisions of clause (b), section 3, of Act XI of 1881, the Governor-General in Council does not propose to issue any general order under clause (b) of section 3 of the Act regarding the exemption of Government property from municipal taxation; but His Excellency in Council will be prepared to take action under that clause, if any case of inordinate assessment of Government property is brought to notice for which redress cannot be obtained under the ordinary municipal law.

The Governor-General in Council considers it desirable to explain that that clause was framed mainly with a view to enable the Government to deal with cases of assessment of Government property when the property to be assessed is from its nature such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax; as, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it. It was the intention of the Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by *at once* issuing an order of prohibition under section 3, clause (b), and appointing an officer under section 5, without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, *e.g.*, where it consists of ordinary dwelling-houses, the assessment should either be accepted or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not be had to the special provisions of the Act of 1881.

2. I am to request that, with the permission of His Excellency the Governor in Council, the above principles may be carefully borne in mind if any question should arise in the Madras presidency as of the application of the Act.

ORDER—dated 13th July 1885, No. 280 M., Financial.

Communicated to the Revenue and Public Works departments, the Accountant-General and all Chairmen of Municipal Councils.

(True Extract.)

M. HAMMICK,  
Ag. Under Secy. to Govt.

To the Revenue department.  
„ the Public Works department.  
„ the Accountant-General.  
„ all Chairmen of Municipal Councils, through the Collectors concerned.

Exd. T. O'Connor.

Govt. of (1885) Madras.

FINANCIAL.

1770 Waf 30 to July 1885

Comm? to SE

information

guidance.

(5) JSS

Issued

Recd.

Encl.

G.O., 13th July 1885, No. 280 M.

JULY.

### Government property.

Communicating to all Chairmen of Municipal Councils and to certain other departments, letter from the Government of India regarding the exemption of — from municipal taxation.

13TH JULY 1885, No. 280 M., FINANCIAL.

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Exd. T. O'Connor.

Gobt. of (1885) Madras.

FINANCIAL.

No. 1770 Wd/ 30<sup>th</sup> July/85

Comm. to  
Rs. for information  
and guidance  
(5/1/85)

Issued

Recd.

Encl.

G.O., 13th July 1885, No. 280 M.

JULY.

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6 copies of p. 2442  
of 17 Oct-84 - are  
provided -  
The Local Fund Rep.  
has been asked to  
you direct with  
provide copy of  
p. 200 M - 13 July 85

to blank  
Sent/Link

29/10

+ Awaited.

J.P.

30-10-85

13TH JULY 1885, No. 280 M., FINANCIAL.

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To the Revenue department.  
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„ the Accountant-General.  
„ all Chairmen of Municipal Councils, through the Collectors concerned.

Exd. J. Wright.

MEMORANDUM.

For G.No. 9089

Requested for reference the under-mentioned papers:—

Copy of Govt. Dept. order No. 2442 of 17-10-84  
on the subject of Municipal Taxes—  
No. 280 M. of 13 July 1885

*Chief Secretary*

Government Office,  
P.W. Department,  
20 October 1885.

To the Secy. in charge Public Works Dept. 9th

Govt. of (1885) Madras.

FINANCIAL.

wa 30<sup>th</sup> July/85

sent to Srs  
information  
Guidance.

S.L.C

Issued

Recd. 23/7/85.

Encl.

G.O., 13th July 1885, No. 280 M.

CU.

24.7.85

26.7.85

No 1770 wa 30<sup>th</sup> July/85

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Despd

31/7/85

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