

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Proceedings of the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 12th August 1885, No. 219 A.G.

Revised procedure regarding the payment of municipal taxes on Government buildings other than Military or State Railway buildings.

Read the following paper:—

Resolution by the Government of India, Department of Finance and Commerce, dated Simla, 16th July 1885, No. 1980.

Read again the following resolutions in this department:—

- (1) No. 2333, dated the 28th July 1883, laying down a procedure regarding the payment and adjustment of municipal taxes on Public Works buildings other than Military, and on State Railway buildings.
- (2) No. 3086, dated the 12th September 1883, deciding that the procedure regarding municipal taxes shall apply to cantonment taxes also.

Read also—

The endorsement of this department, No. 607, dated the 30th April 1884, on the letter in the Public Works Department, No. 63 A, dated the 9th April 1884, stating that municipal and cantonment taxes on irrigation buildings should be paid for and adjusted like those on all Government buildings other than Military or State Railway.

Resolution.—The Governor-General in Council is now pleased to revise the procedure laid down in the resolution of 28th July 1883, and to rule that municipal taxes on a Government building shall be paid by the department occupying it and debited to that department; but that in any case in which a lump sum is at present paid for all Government buildings, or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous.

The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building.

2. This order is not intended to supersede the orders of 30th September 1884, No. 3692, which prescribed the procedure for the payment of municipal taxes on the offices of the Government of India in Simla.

3. It having been brought to the notice of the Governor-General in Council that no tax is levied on Government buildings in cantonments in British India, the resolution of 12th September 1883 is hereby cancelled.

Order.—Ordered that the foregoing resolution be communicated to the Public Works Department, the Home Department, the Comptroller and Auditor General, and the several Accountants-General and Comptrollers.

Resolution.—The procedure laid down in the foregoing resolution will be incorporated in the revised edition of the Public Works Department Code now under preparation; in the meanwhile, the Government of India is pleased to direct that the revised procedure be brought into operation in supersession of that portion of

paragraph 11 D, chapter XI, of Public Works Department Code, which prescribes that municipal taxes on all public buildings other than Military or State Railway buildings shall be borne by the Civil Department.

Where municipal taxes are payable by this department on public buildings, provision for such taxes should be made in the annual repair estimates.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

Order.—Ordered that the foregoing be communicated to the local Governments, Administrations and officers noted in the margin for information and guidance.

(By Order.)

(Signed) W. S. TREVOR, Col., R.E.,
Secretary to the Government of India.

ORDER—dated 15th September 1885, No. 2147 W., Public Works.

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

2. The Secretary to the Code Committee will be requested to submit a draft standing order making the necessary alteration in the orders already in force on the subject.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect.
" Examiner, Public Works Accounts.
" Financial Department.

Exd. A. Aubert.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated September, 15th.

Recd.

Encl.

G.O., 15th Sept. 1885, No. 2147 W.

SEPTEMBER.

**Municipal Taxes on Government
Buildings**

Orders of the Government of India communicating revised procedure in regard to the payment of — other than Military or State Railway buildings, communicated to the officers concerned.

6TH FEBRUARY 1885, No. 147, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 24th December 1884, No. 564 E-W:—

I have the honor to forward you herewith two letters from the Executive Engineer, West Coast Division, regarding the acceptance of municipal assessments on lands, and to request that orders may be passed, settling who is the proper officer to check these assessments.

2. It will be observed that certain departments now look to the Executive Engineer to check these assessments, but for the reasons given by Lieutenant-Colonel Ross Thompson it would seem that the Revenue Department are better qualified to deal with such matters.

ENCLOSURES.

Letter from Lieutenant-Colonel ROSS THOMPSON, R.E., Executive Engineer, West Coast Division, to the Superintending Engineer, IV Circle, Coimbatore, dated 10th November 1884, No. 2435.

Under paragraph 1165A of the Public Works Code, Executive Engineers are required to certify to the reasonableness or otherwise of municipal assessments on public buildings; but I have received requisitions from certain Heads of Departments in this division calling upon me to furnish certificates for taxes on lands. As no mention of land is made in the above code para., and as it is not possible for this department to know the annual valuation of lands to accept the assessment, I have the honor to suggest for your consideration whether the duty of accepting municipal assessments on lands should not devolve on the Revenue Department. It will be observed that it is the Revenue Department that fixes the valuation of lands taken up for public works.

Letter from Lieutenant-Colonel ROSS THOMPSON, R.E., Executive Engineer, West Coast Division, to the Superintending Engineer, IV Circle, dated Calicut, 20th December 1884, No. 2777.

With reference to your No. 46 W-C, of the 24th ultimo, I have the honor to inform you that the Heads of Departments who have called for certificates of acceptance of assessments on lands are the Superintendent of Police and the Treasury officer, Malabar, and the Superintendent of Jail at Calicut; and the lands referred to are—

- (1) the land on which the Police lines and barracks stand. There are no records in this office to show the value of this land which was the site of the sepoy lines, &c., several years ago when there was a Native Infantry Regiment stationed at Calicut;
- (2) the land on which the Collector's Cutcherry is built—the value of this land also is not traceable in the records of this office;
- (3) the land on which the jail buildings are situated. These buildings appear to have been completed in 1866, but neither the estimate nor any other records showing what value, if any, was paid for the land are forthcoming.

2. I may, however, state that it is not enough to know the value of the land but its annual *rental*, as the assessment is levied on the latter, and what the rental of a land is can be decided more accurately by the Revenue Department than by the Public Works Department.

No. 32-C.

MEMORANDUM.

Forwarded to the Financial Department for consideration and issue of the necessary orders.

2. It is considered in the Public Works Department, that the duty of checking municipal assessment on lands should devolve on the local revenue officials.

CHEPAK,
8th January 1885.

(Signed) C. BOWEN, Major, R.E.,
Under-Secy. to Govt., P.W.D.

To the Financial Department, with two enclosures.

No. 118.

Transferred to the Revenue Department for disposal, with the remark that Government in this department endorse the view taken by the Public Works Department.

(By order.)

FORT ST. GEORGE,
19th January 1885.

(Signed) R. S. BENSON,
Ag. Under-Secy. to Govt., F.D.

ORDER—dated 6th February 1885, No. 147, Revenue.

Land Revenue, No. 13.

The Board of Revenue will accordingly instruct the Collectors to check municipal assessments on Government land in the occupation of other departments upon application of the department concerned. It is to be understood, however, that the duty of objecting in the manner provided by law to over-assessment or erroneous assessment rests with the department in charge of the land.

2. It is observed that in the cases brought to notice in the papers read above, the lands are sites of buildings; and as buildings and appurtenant lands are usually valued and rated together, it does not appear how the latter came to be separately assessed in these cases.

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Board of Revenue.
„ the Judicial Department.
„ the Public Works Department.
„ the Financial Department.

Exd. W. H. French.

80 Copies.

Order thereon No. 395 W d/17/2/85

Communicated
to officers of the P.W.
Department.

(Sis) CB.

Govt. of (1885) Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 6th February 1885, No. 147.

Bk 395 W d/17/2/85

FEBRUARY.

**Municipal Assessment on Govern-
ment Land.**

Board of Revenue directed to instruct Collec-
tors to check — in the occupation of other
departments when application is made by them,
on the understanding that the duty of objecting
to over-assessment rests with the department in
charge of the land.

S. E.
a. before
P.W. at
in Chap. St. P.W.
E. for P.W.