

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.

Two letters from Executive Engineer, West Coast Division, Nos. 2435 and 2777, dated 10th November and 20th December 1884, respectively.

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.

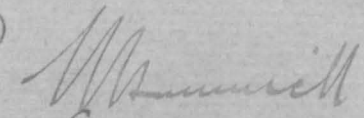
Land Revenue, No. 13.

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.)


for Secretary to Government.

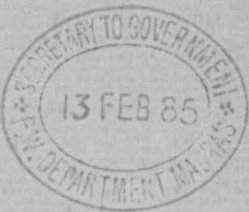
To the Board of Revenue.
„ the Judicial Department.
„ the Public Works Department.
„ the Financial Department.

Exd. W. H. French.

80 Copies.

P. H. Currie
Govt. of 1885 Madras.

REVENUE.



Issued

Recd.

Encl.

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

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.

*Communicated
to officers of the
Public Works Dept.*

*Ed.
13-2-85*

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13-2-85

B. No 345. W. 17 July 1885