Proceedings of the Madras Government, Revenue Department, 21st. March 1861.

No. 398. Read the following Endorsement of the Chief Engineer, dated Chepauk, 6th March 1861, No. 10,683:—

Read the following letter from Captain J. GODDARD, District Engineer of Coimbatore, to Lieutenant-Colonel W. I. BIRDWOOD, Deputy Chief Engineer, Southern Circle, dated Coimbatore, 20th February 1861, No. 445.

SIR,

1. With reference to paragraph 2 of Proceedings Madras Government, No. 665, dated 27th April 1860, I have the honor to append a list of Cotton Gin Machinery lying in store here and possibly deteriorating, which I suggest should be advertized in Fort Saint George, Bombay, and Malabar and Canara, and Cochin Gazettes for three months, and be sold by public auction to highest bidder on 1st June.

2. I beg to solicit your orders upon the above subject.

Memorandum of Machinery purchased with the Gin House at Coimbatore.

	Probable original cost.			Probable present value.		
	RS.	A.	P.	RS.	A.	P.
2 Saw Gins of 60 Saws each	1,000	0	0	400	0	0
1 Do. do. of 56 do.	400	0	0	200	0	0
1 Do. do. of 30 do.	500	0	0	150	0	0
1 Do. do. of 28 do.	200	0	0	120	0	0
2 Do. do. of 25 do.	180	0	0	100	9	0
1 Do. do. of 7 do.	80	0	0	50	0	0
3 Do. do. of 5 do.	60	0	0	40	0	0
1 Devil Gin	300	0	0	150	0	0
1 Hackle Gin	150	0	0	50	0	0
1 Cattle-power Machine complete	1,500	0	0	700	0	0
1 Curzon's double power patent Atlas Press made by W. Baird, from Liverpool	1,500	0	0	100	0	0
1 Lathe 10 feet in the bed with side rest, driving wheel and tools, a little out of repair	600	0	0	400	0	0
1 Wooden triangle and scales complete	80	0	0	40	0	0
2 Iron ball weights of 132lbs and 130lbs	5	0	0	5	0	0
6 Do. weights of 56lbs 4 Do. of 28lbs 1 Do. of 14lbs 1 Do. of 7lbs 1 Do. of 2lbs	60	0	0	50	0	0
5 Wooden pulleys	10	0	0	2	0	0
1 Bellows	50	0	0	20	0	0
1 Grind stone trough	10	0	0	2	0	0
1 Small model of Cotton Press	50	0	0	3	0	0
1 Do. do. of Gin House	20	0	0	1	0	0
Total Rupees...	6,555	0	0	2,583	0	0

(Signed) R. J. LOWRY, *Sub-Engineer.*

(True Copy.)

COIMBATORE,
22nd November 1860.

(Signed) JOHN GODDARD, Captain,
District Engineer.

Submitted for the information of Government with reference to their orders, No. 655, dated 27th April 1860, with the recommendation of the Chief Engineer that Captain Goddard's request to be allowed to advertize for sale the Cotton Gin Machinery, &c., lying in store at Coimbatore, may be complied with.

No. 399. ORDER THEREON, 21st March 1861, No. 667.

The Government authorize the District Engineer of Coimbatore to deal with the Machinery in question in the manner proposed in his letter of 20th February, No. 445.

(Signed) J. D. BOURDILLON,
Secretary to Government.

15-2-86

Proceedings of the Madras Government, Revenue Department, for the month of April 1860.

No. 106. Read the following letter from Colonel J. H. BELL, Chief Engineer, to J. D. BOURDILLON Esq., Secretary to Government, dated Chepauk, 17th April 1860, No. 12,356:—

With reference to the Orders quoted in the margin, I have the honor to report, for the information of Government that the Cotton Gin House at Coimbatore, together with all the machinery belonging to it was purchased for Rupees 8,000 on the 31st March last, at public auction.

No. 404, dated 17th March 1860.

2. I beg to recommend the proposal* of the District Engineer to defray the cost of the building out of the funds allotted to the Coimbatore District for the current year.

* No. 352, dated 3rd April 1860.

No. 107. ORDER THEREON, 27th April 1860, No. 655.

1. The Governor in Council grants authority for the disbursement of Rupees (8,000) Eight thousand from the Coimbatore District Funds for 1859-60, for the purpose recommended in this letter.

2. The Government are not informed what "machinery" was purchased with the Gin House; but the Chief Engineer will take care that it is duly brought on the books of the Department, and either retained for use or sold by auction and the proceeds brought to account.

(Signed) J. D. BOURDILLON,
Secretary to Government.

15—2—86

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following paper :—

G.O., 2nd October 1884, No. 2429 W., Public Works.

Read—the following letter from R. B. BUCKLEY, Esq., Officiating Under Secretary to the Government of India, Public Works department (Civil Works—Buildings), to the Secretary to the Government of Madras, Public Works department, dated Simla, 18th September 1884, No. 353-B :—

I am directed to acknowledge the receipt of your letter, No. 1958 W., Public Works, dated 11th August 1884, forwarding, for confirmation, copy of proceedings of the Government of Madras prescribing 6 per cent. on the capital cost of a building as the maximum charge for rent.

2. In reply, I am to state that the Government of India is not satisfied that $1\frac{1}{2}$ per cent. on the cost of a building will always cover the cost of repairs and maintenance, as experience in other parts of India indicates that the average cost under those heads is fully double that percentage.

3. I am to add that the Government of India is not prepared to fix any maximum rental for public buildings occupied by its officers of other than subordinate ranks, whose case is met by the provisions of the Public Works Code, except that which may be determined by the calculation of $7\frac{1}{2}$ per cent. on the cost.

———

Order—dated 2nd October 1884, No. 2429 W., Public Works.

Communicated to the Public department for reconsideration of order in that department, No. 1330, dated 18th June 1884.

(True Extract.)

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

To the Public department.

———

ORDER—dated 20th November 1884, No. 2501, Public.

Communicated to the departments of the Secretariat and all heads of departments in continuation of G.O., No. 1330, dated 18th June 1884. Seven and a half per

cent. on the capital cost of the building will now be fixed as the maximum charge, to cover interest at $4\frac{1}{2}$ per cent. together with risk and repairs. The Public Works department will endeavour to regulate the capital cost of buildings that may hereafter be provided so that the rates shown in the margin may cover the rent charges.

	Rent per mensem.
	RS.
For a Collector	150
„ Sub-Collector	100
„ Head Assistant Collector.	80

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the departments of the Secretariat.
„ all heads of departments.

Exd. J. Wright.

B. No. 2944 Way 28 Novr: 84

Communicated to officers of the Public Works Dept: for in = = formation and guidance in continuation of G.O. 2137-W d/ 29 Augt: 84.

S.E's
C.A to Govt:
C.E. for Irrgn:
Ex: P.W. accts:

Govt. of {1884} Madras.

PUBLIC.

Issued

Recd. *Encl.*

G.O., 20th November 1884, No. 2501.

B-1029th W 26th Nov. 1884

NOVEMBER.

Accommodation for Public officers.

Communicating certain papers to the departments of the Secretariat and to all heads of departments, and fixing 7½ per cent. on the capital cost of a building as the maximum charge for rent.

Withdrawn

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.

P. W. D.

Govt. of {1885} Madras.

REVENUE.

No. 395 W. a/17. 6 Feby 1885

Communicated to officers of the Public Works Department

Sd/ J. S. S.

Issued

Recd. Encl.

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

No. 395 W. a/17. 6 Feby 1885

FEBRUARY.

S. Rev.
C. A to Govt
Engineers in chief State Rep
C. E. for Rep

Municipal Assessment on Government Land.

Board of Revenue directed to instruct Collectors 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.

With order

Rev. Deptt
Proc: of the Madras Govt
Read the following :-

BOARD OF REVENUE, 9TH MAY 1885, No. 1381.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from R. W. BARLOW, Esq., Collector of Madras, to the Secretary to the Board of Revenue, dated 17th March 1885, Reference on No. 686 of 1885 :—

With reference to the remarks contained in the concluding sentence of paragraph 1 of G.O., No. 147, dated the 6th February 1885, communicated with the Board's Proceedings, No. 510, of the 14th idem, I have the honor to request to be informed whether the duty of appealing against the over assessment or erroneous assessment on *Civil* buildings (which are classed under Marine, Police, Judicial, Educational, &c.,) as contradistinguished from *Military* buildings (*vide* Accountant-General's Circular, No. VII, dated 6th September 1883), should devolve on the respective officers in charge of the buildings. for instance, the Master Attendant for the Marine buildings, the Registrar of High Court for the Court Houses, and so on, or whether, as has hitherto been the practice, the appeals should be put in by the Collector of the district.

READ—the following letter from R. W. BARLOW, Esq., Collector of Madras, to the Secretary to the Board of Revenue, dated 20th March 1885, 2nd Reference on No. 686 of 1885 :—

In continuation of this office reference on No. 686, dated the 17th instant, I have the honor to state that the Government Order, under which the Collector of Madras was charged with the duty of appealing against Municipal assessments on Government buildings here, but which I omitted to quote in my reference quoted above, is that bearing No. 618, dated the 3rd May 1872, Financial Department.

2. Pending orders, I have, as usual, arranged for the appeals for 1885-86 being put in by this department.

RESOLUTION—dated 9th May 1885, No. 1381.

The Collector is informed that the Government Order communicated with Board's Proceedings, dated 14th February 1885, No. 510, refers to the valuation of Government lands, not of buildings, and that the order quoted in his second letter, under which the duty of appealing against assessments on Government buildings was entrusted to the Collector of Madras, must be held to have been superseded by the later order of the Government of India referred to in the Accountant-General's Circular, No. VII, of 6th September 1883, modified by Circular, No. II, of 27th February 1885. Under this order, the Public Works Department is responsible for watching municipal assessments and for taking all legal means to have excessive assessment reduced.

(True Copies and Extract.)

(Signed) E. GIBSON,
Secretary.

To the Collector of Madras.

Copy to the Secretary to Government, Revenue Department.

Exd. A. Raitt.

Order thereon, 1st June 1885 No. 2748.

Recorded.
(True Extract)
(Signed) C. Bowen, Major RE
Dr Ag. Secy. to Govt

P. W. D.

No 1423 Rev/17 June/15.

REVENUE DEPARTMENT.

1885.

Board of Revenue,

MADRAS.

Printed May 15th.

Proceedings, 9th May 1885, No. 1381.

No 1423 Rev/17 June/15

Comd. to officers of the P. W. D. with reference to G. O. No. 395 R dated 17th Feby 1885.

(Signed)

Informing the Collector of Madras that the Public Works Department is responsible for watching *Municipal Assessments* on Government buildings in Madras and for taking all legal means to have excessive *assessment* reduced.

With Order

Supty: Engrs:
C. A.
Dy Rs
Es-in-C. S. Rys:
C. E. for Rys:

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

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.

No 241 W of 29th Jany /85-

Comm.r to the officers concerned, for information and guidance.

(Sig.d) J.S.

S.Es.
C.A.& Gat.
Exr. P.W. Accts.

inbatore Municipal
Commissioners office
22nd October 1885
ive Engr. Coimbatore Dr.
hal tax on the Executive
ice No 6 in Big Bazaar's
ficial year 1885-86
1st March 1886. Rs 72-
/ Robert B. Clegg
Chairman
above mentioned Rs 72-
/ Robert B. Clegg
Chairman
ctive R.I.
ngineer

city are assessed not with
their cost, but their pro-
ual rental under section
unicipal act III of 1884
e rent value of your
dings has been fixed at
annum - Calculating
t on the said value the
which had been paid
to year during the last

ave to add that the time
to raise the assessment

this

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated September, 15th.

Read. *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.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From L. R. BURROWS, Esq., Acting Collector of Nílgiris, to the Chief Secretary to Government (through the Accountant-General), dated Ootacamund, 7th October 1884, No. 69.

I have the honor to forward, for the orders of Government, copy of a bill for Rs. 450, being the municipal assessment on the buildings occupied by my office for the year 1884-85. I beg also to forward copy of a letter from the Executive Engineer declining, for reasons stated, to countersign the bill, as required by the Accountant-General. Upon receipt of this letter, I addressed the President of the Municipality with the view of ascertaining whether any alteration had been made in 1884-85 either in the valuation of the building or the rate of assessment, and I append a copy of the reply of the Vice-President, from which it appears that no such alteration has been made, and demanding early adjustment of the charge.

2. Under these circumstances, I have to request the special sanction of Government for paying this bill.

3. At the same time I must respectfully protest against the position into which this office is thrown by the action of the Executive Engineer in relation to these municipal bills. An immense amount of unnecessary trouble is thrown upon the Collector by his office being made the medium for arranging disputes between the Municipal boards and the Executive Engineer. The Government have recently had an application of a precisely similar nature from this office with reference to a dispute with the Coonoor Municipality. In order to prevent the scandal involved in a municipal process against the Government property which was contemplated by the Coonoor commissioners, as will be seen by the enclosed copy of an extract from the proceedings of Coonoor commissioners, this office, after a voluminous correspondence with the commissioners on the one side and the Executive Engineer on the other, was obliged to refer the matter for the orders of Government (*vide* this office letter, No. 44, dated 14th June 1884). This office has really no *locus-standi* in the matter except as paymaster. The power conferred upon the Executive Engineer by departmental orders can only be exercised in a manner consistently with the provisions of the Municipal Act; and it would be well, I think, to revise the departmental orders in such a way as to make the Executive Engineer clearly understand this.

ENCLOSURES.

From Major A. C. SMITH, R.E., Executive Engineer, Nílgiri division, to the Collector of Nílgiris, dated Ootacamund, 10th September 1884, No. 613.

In returning the municipal bill for assessment for 1884-85 on the building occupied by your office, received with your letter, No. 2326, dated 8th instant, I have the honor to point out that the value of the building, including the cost of the addition * lately made, is, according to the register maintained in this office, Rs. 59,837. The annual valuation or rental on this sum at 8 per cent., as per rules of this department, is Rs. 4,787, and therefore the valuation, Rs. 6,000, fixed by the municipality, is excessive. Under these circumstances, I am unable to furnish the certificate asked for.

* Record room.

Cor. 25. 2. 86. A 1380

From C. E. PLUNKETT, Esq., Vice-President of the Municipal Commission, Ootacamund, to the Collector of Nílgiris, dated Ootacamund, 16th September 1884, No. 323.

With reference to your endorsement on a copy of a letter from the Executive Engineer, Nílgiri division, No. 613, dated 10th instant, I have the honor to intimate that no increase was made by the Municipal Commissioners in the valuation of the building known as the Collector's office in the current official year, nor has the assessment been revised in any way.

2. The commissioners, under section 47 of the Towns Improvement Act, are bound to give public notice as to when they will proceed to revise the valuation of house and lands in order to afford an opportunity of appealing against the assessment imposed, and if this opportunity is neglected the assessment is confirmed. As no such appeal was preferred in this case the amount charged is legally due, and, under the circumstances, I have the honor to request that you will be so good as to adjust the demand at an early date.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 15th October 1884, No. 3146.

Treasury Account department.

In forwarding letter, No. 69, dated 7th October 1884, with four enclosures, from the Acting Collector of Nílgiris, addressed to Government through this office, I have the honor to state that the resolution of the Government of India, No. 2333, Financial, dated 28th July 1883, prescribed that municipal assessment on Public Works buildings other than Military shall be first accepted by the Executive Engineer and then paid by the Civil department, but does not provide for the settlement of claims in cases like the present in which the Executive Engineer declines to accept the assessment on the ground of excess valuation of the property assessed, and the municipality sees no reason to reduce its own valuation.

2. According to section 85 of the Towns Improvement Act III of 1871, an appeal against the assessment lies to the municipality itself, and its decision is final. Accordingly, in two previous cases, the claims of the Coonoor and Rajahmundry Municipalities to assessment not accepted by the Executive Engineers concerned were ordered to be admitted in G.Os., Financial department, Mis. Nos. 1696 and 1942, dated 26th July and 22nd August 1884, respectively.

3. In the absence of distinct orders to govern such cases, which may frequently arise, I would respectfully suggest a reference to the Government of India on the subject.

ORDER—dated 19th January 1885, No. 119, Financial.

The Accountant-General is authorized to admit the charge.

2. The responsibility of the Public Works officer ceases in cases like the present with his protest, and he should, of course, always appeal to the commissioners whenever an appeal lies. The law provides for no further procedure.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Accountant-General.
„ Collector of Nílgiris.
„ Public Works department.

Exd. J. Wright.

No. 241 W of 29th Jany/85-

Comm.r to the officers concerned, for information and guidance.

(Sig.d) H.S.

S.Es.
C.A.& Gaz.
Exr. Fr. Accts.

Govt. of {1885} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 19th January 1885, No. 119.

No. 241 W of 29th Jany/85.

JANUARY.

Municipal Assessment of Government Buildings.

Authorizing, with remarks, the Accountant-General to admit the charge on account of municipal assessment on the Nilgiri Collector's office.

General No. 420

Coimbatore Municipal
Commissioner's office
22nd October 1885

The Executive Engr. Coimbatore Dr.

To Municipal tax on the Executive Engineer's office No. 6 in Big Bazaar Street for the official year 1885-86 ending on the 31st March 1886. Rs 72-0

/sd/ Robert B. Clegg
Chairman

Received the above mentioned Rs 72-0

/sd/ Robert B. Clegg
Chairman

(True copy)
A.L. Bradley Captain R.E.
Executive Engineer

Municipality are assessed not with reference to their cost, but their probable annual rental under section 41 of the Municipal act IV of 1884 and that the rent value of your office buildings has been fixed at Rs 960 per annum. Calculating at 7½ per cent on the said value the tax is Rs 72 which had been paid from year to year during the last 14 years.

2 I have to add that the time for appeal to raise the assessment this

Con. 25.2.86. A 1.2.86.

SUPDG. ENGINEER'S OFFICE
NO. 49 C.D.
2 FEB. 86
P.W.D.
FOURTH CIRCLE

In a letter No 141
1-2-86

Bill for Rs 72-0-0

Jan 3
1182/86

Rs. 241 7 7 0 11

JANUARY.

Municipal Assessment of Government Buildings.

Authorizing, with remarks, the Accountant-General to admit the charge on account of municipal assessment on the Nilgiri Collector's office.

S.Es.
C.A.& Gat.
Exr. Pr. Accts.

No 334

Coimbatore Municipal Office
9th December 1885.

From

The Chairman
Municipal Council
Coimbatore

To.

The Executive Engineer
Coimbatore Division

Sir,

Adverting to your letter of the 4th Current, No 1931, I have the honor to state that the buildings in the Municipality are assessed not with reference to their cost, but their probable annual rental under section 41 of the Municipal act IV of 1884 and that the rent value of your office buildings has been fixed at Rs960 per annum - Calculating at 7½ per cent on the said value the tax is Rs72 which had been paid from year to year during the last 14 years.

2 I have to add that the time for appeal to raise the assessment this

Cor. 25.2.86. J.J.3.86

this year has already expired.

I have &c.

Signed A. Periyasami Mudr.
Chairman

True copy

A. Mc Mully Captain R.E.
Executive Engineer

SUPG: ENGINEER'S OFFICE
NO.
2 FEB. 86
P. W. D.
FOURTH CIRCLE

this year has already expired.

I have &c.

Signed A. Periyasami Mudr.
Chairman

True copy

SUPG: ENGINEER'S OFFICE
NO.
2 FEB. 86
P. W. D.
FOURTH CIRCLE

A. Macaulay Captain R.E.
Executive Engineer

shown in

10,058-10-4

this year has already expired.

I have &c.

Signed A. Periyasami Mudr.
Chairman

True copy

SUPG: ENGINEER'S OFFICE
NO.
2 FEB. 86
P. W. D.
FOURTH CIRCLE

A. Mackay Captain R.E.
Executive Engineer

as shown in

this year has already expired.

SUPG. ENGINEER'S OFFICE
NO. 49 C.I.
2 FEB. 86
P. W. D.
FOURTH CIRCLE

In a letter No. 141 / 1-2-86.

O/Rec 2 / 1182/86

Engineer's office
at Coimbatore

Forwards a bill
amounting to Rs 72
being house tax on
the — for the year
1885/86.

No. 141

Executive Engineer's Office,
Coimbatore Division.
1st Feb 1886

FROM,

THE EXECUTIVE ENGINEER,
Coimbatore Division.

TO,

THE SUPERINTENDING ENGINEER,
4th Circle.

SIR,

Enclosure.

With reference to a Bill a-
-mounting to Rs 72 received from
the Chairman, Coimbatore Muni
-cipality, on account of house tax
on the Engineer's office for 1885-86,
I have the honor to state that
the tax in question is levied upon
the rental value of the building,
and the principle of fixing the
rent as laid down in G. O. No.
2944. W. of 23 November 1884 is at
7½ per cent on the capital cost of
a building. Therefore the capital cost
of this building being only Rs
10,059 as shown in

Purchase value of the building, Vide G.O. No 655 of 27th April 1860 (This also included a large quantity of machinery valued at that time at Rs 2583, Vide G.O. No 667 of 20st March 1861) =	Rs 8000-0-0	
Store Shed built	Rs 1395-10-4	
Cost of subsequent improvements	Rs 513-4-0	
Cost of Latrine	Rs 150-0-0	
	Total Rs 10,058-14-4	

Enc. 25.2.86. 1.3.86

the margin, the annual rent at 7½ per cent amounts to Rs 754-6-10 and consequently the tax (at 7½ per cent on the rental value) that ought to be levied would be Rs 56-9-3.

2 Under these circumstances I have the honor to request your instructions on the subject.

3 Copy of the Chairman's letter, with his bill is herewith forwarded for your information

I have the honor to be
Sir,
Your most obedt Servant

Captain R.
Executive Engineer

Encl

From

The Ex. Engineer
Coimbatore Dn.

SUPG: ENGINEER'S OFFICE
NO. 49 C.J.
2 FEB. 86
P. W. D.
FOURTH CIRCLE

Ord. Rec'd 1182/86

Dated 1st
Rec'd } February 1886

No. 141.

Enc: Two

Engineer's office at
Coimbatore

Requests to be inform-
-ed at what rate house
tax on the — for the year
1885-86 should be paid to
the Chairman Coimbatore
Municipality

With a draft-

No. 45
E. W.

Supg: Engineer's office, 4th Circle
Camp Vayitri 9th Feby: 1886.

From

The Supg: Engineer,
Fourth Circle.

To

The Chief Engineer,
P. W. Department.

Sir,

Enclosures 3
1 Letter with
2 Enclosures.

In forwarding the enclosed letter from the Executive Engineer, Coimba-
-tore Division with its accompaniments, I have the honor to request you will be so good as to obtain or-
-ders of the Government to the Coim-
-batore Municipality to accept the correct assessment of Rs: 42 as par-
-ticularized below:-

Purchase value of the Build-ing including machinery, vide G.O. No. 655 dated 27th April 1860, Rs:	8,000
Deduct value of Cotton Gin Ma-chinery, &c., vide G.O. No: 667 of 21-3-61 "	2583
Rs:	5,417

Enc. 23. 2. 86. R. 3. 86.

5

Rs: 5,417—"—"

Add subsequent additions

and Improvements ——— 513—"—"

Store shed brick ——— 1,396—"—"

Cost of Latrine ——— 150—"—"

Net value of the Buildings 7,476—"—"

the annual rental value at 7½ per cent (vide G.O. N° 2944 W of 28th November 1884) amounts to Rs: 560—11—2, and the tax thereon at 7½ per cent should be Rs: 42—"—"

2. Under the orders of the Government of India communicated with G.Os N° 2,944 of 28th November 1884 and N° 1,423 W of 17th June 1885, the Executive Engineer was authorised to fix the assessment which the Municipality should accept.

3. I object to the over assessment* on this Public Works Department Building under G.O. communicated with N° 395 W of 17th February 1885 and paragraph 1165 A of the P.W.Code

4. The

* Rs: 72

4. The payment of the tax (Rs: 72) for 1885/86 was not made as it was to be paid by the Civil department under previous orders which were subsequently altered.

5. Payment is withheld by the Executive Engineer, pending the decision of Government on the subject; in regard to the assessment in the present year, as well as in 1885. 1886.

I have the honor to be,

Sir,

Your most obedt. servant.

L. Beatty. Col: R.E.

Supg. Engineer 4th Circle.

PWD. ENGINEERING OFFICE
NO. 49 C2.

Recd 1182

G.O. No. 667 d/21. 3. 61
" " 655 d/27. 4. 60
" - 2944 W d/28. 11. 84
" " 395 W d/17. 2. 85
" " 1423 W d/17. 6. 85
" " 166 C d/14. 1. 86
" " 2147 W d/15. 9. 85
" " 241 W d/29. 1. 85

From,

The Superintending Engr
4th Circle.

Dated 9th
Despd 13th } February 86.
Recd 15

No. 45
E. W.

Enclosures. 3.

Engineer's office at
Coimbatore
Requests to obtain orders
of Government to the
Coimbatore Municipality
to accept Rs: 42 as
taxe on the —

Corr. 22-2-86. R 25. 2. 86

No. 540 W. PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the
March 2. 1886.
READ the following

From the Superintending Engineer IV Circle N. E. No. 45 E. W. d/9th Feby 1886.

The Superintending Engineer IV Circle will be informed that the question raised in his letter above recorded is not one in which the Government can interfere.

2. Under G. O. No. 241 W dated 29th January 1885, the duty of appealing against an over assessment rests with the Executive Engineer and that officer should in proper time have taken the necessary steps under Sections 97 and 98 of Act IV of 1884. If, as appears

R 23. 2. 86. R 1. 3. 86

from the Rates, ~~Assessment~~, the time for appeal has expired, the assessment should be paid at once, and when it is again levied an appeal should be made.

3. It will be seen, from Section 99(c) (ii) of Act IV 1905, that the Executive Engineer was out of order in withholding payment of the tax pending the result of his representations.

No 540 Wgf Mar 2 1886

No 541 Wgf Mar 2 1886

X9 Lee 17/2/86

W. 22.2.86

To

The Supt'g Engr. IV Circle

" Financial Dept'r

(The Chief Secy for favor of Communication)

Adopted 2.3.86

Ldg/13 Eee 17/3

Cir. 22.2.86 R 25.2.86

Ldg/13

5/3.

5/3.

R 25.2.86 R 2.3.86

UPG: ENGINEERS OFFICE
NO. 49 C.2.

from the bakers,
~~possession of case~~, the time for
appeal has expired, the
assessment should be
paid at once, and
when it is again levied
an appeal should be made.

3. It will be seen,
from Section 99(c) (ii)
of act IV of 1884,
that the Executive Engineer
was out of order in
withholding payment
of the tax pending the
result of his representa-
tions.

No 540 W&S Mar: 2nd 1886

17/2/86

22.2.86

To

The Supdg Engr IV Circle

" Financial Deptt

(The Chief Secy for favor
of Comm[unicat]n)

Copy 2.3.86

5/3/
Con. 22.2.86 25.2.86

17/3