

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., dated 17th June 1887, Mis. No. 574 M., Local and Municipal.

Read—the following papers:—

From H. R. GRIMES, Esq., Inspector-General of Jails, to the Chief Secretary to Government, dated Madras, 19th April 1887, No. 127.

I have the honor to submit the following question for the decision of Government:—

On the 29th October 1886, the Superintendent of the Bellary Jail received a notice under section 69, sub-section (2), of Act IV of 1884, from the Chairman of the Municipal Councillors, Bellary, that as the district jail had been improved, the assessment on the jail buildings for the current official year ending 31st March 1887 is increased from Rs 78-12-0 to Rs 123-12-0, and demanding that the difference in arrears, at the rate of Rs. 45 yearly, from 1883-84 to 1885-86, aggregating Rs. 135, be paid. I desired the Superintendent to appeal against this enhancement of assessment, as there had been no buildings, or additions, of any importance made in those years; further, that had there been any, the assessment should have been increased, and the difference should have been collected then, due notice being given to that effect; this not having been done, and two years being allowed to elapse before the demand was made, I considered the demand was not a justifiable one, and requested the amount might be refunded. The municipal councillors declined to refund the enhanced assessment, and forwarded the following extract from their proceedings, dated 16th December 1886:—

“Resolved that the Superintendent of the Jail be informed that, according to the report of the Executive Engineer, dated 19th October 1886, a sum of Rs. 5,000 was spent for the construction of deputy jailor's quarters in 1883-84. The revised assessment is therefore confirmed.”

On the matter coming to the notice of the Accountant-General, that officer writes on 8th March 1887 to the Deputy Collector in charge of Treasury, Bellary, “that it seems doubtful whether under the Act, retrospective effect can be given to alterations in valuation for purposes of assessment, in cases where the original assessments fixed have been paid,” and he further “suggests that the point be referred for the decision of Government by the Superintendent of the Jail, through the Inspector-General of Jails.”

The Superintendent replied to the Accountant-General on 29th March 1887 that the increase in the assessment was made, not only for alteration in the jail buildings, but also for an addition made in 1883, *i.e.*, the deputy jailor's quarters, which cost the Government over Rs. 5,000; but if the Accountant-General was still of an opinion that an addition should not have retrospective effect in regard to assessment, he would refer the matter for the decision of Government through myself.

The Accountant-General replied on 2nd instant that he was still of that opinion, and requests the point may be referred for the decision of Government.

Transferred to the Local and Municipal Department.

(Signed) H. A. STUART,
Under Secy. to Govt.

No. 260.

Referred to the Advocate-General for his opinion as to whether, in view of the occurrence of the words "annual" and "annually" in sections 63 (1), 66 (1), and 74 (2) of the District Municipalities Act, an increase of assessment under section 71 can be levied for years prior to that in which the enhancement was made.

(By order.)

MADRAS,
16th May 1887.

(Signed) W. S. MEYER,
Asst. Secy. to Govt.

From the Acting Government Solicitor, Madras, dated 7th June 1887, No. 289.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 6th June 1887:—

OPINION.

By section 73 of the Madras District Municipalities Act (IV of 1884, Madras), when any building is enlarged, "the owners *shall* give notice thereof to the chairman within fifteen days from the date of enlargement." The case referred to me for my opinion does not state whether this notice was given. If the notice was not given, the municipal councillors may not have been aware of the fact that the new building had been erected, and were not, therefore, in a position to increase the assessment of the district jail within which the addition had been made. I shall be glad of information on this point before expressing my opinion on the question referred to me.

(Signed) J. H. SPRING BRANSON,
Acting Advocate-General.

Order—dated 17th June 1887, Mis. No. 574 M., Local and Municipal.

It is apparent from the Inspector General's letter that the enlargements and improvements referred to were made before Act IV of 1884 came into force (1st April 1885). There was no provision in the old Act corresponding to section 73 of Act IV of 1884, and that section could only apply to enlargements made after the new Act came into force. It may be assumed, therefore, that no notice was given.

(True Extract.)

(Signed) H. E. STOKES,
Ag. Chief Secretary.

To the Advocate-General, through the Government Solicitor,
with enclosure No. 260 returned.

READ—also the following paper:—

From the Acting Government Solicitor, Madras, dated 30th June 1887, No. 333.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 30th June 1887:—

OPINION.

1. The rates levied on houses, buildings and lands are annual rates assessed upon the annual value at which such houses, &c., are fixed by the Commissioners. The payment of the rate so fixed is a complete discharge of the obligation imposed on the ratepayer.
2. Retrospective effect cannot be given to alterations in value for purposes of assessment in cases in which the assessment originally fixed has been paid.

(Signed) J. H. SPRING BRANSON,
Acting Advocate-General.

ORDER—dated 16th July 1887, No. 668 M., Local and Municipal.

The Advocate-General's opinion will be communicated to the Inspector-General of Jails, the Collector of Bellary, and the Chairman, Bellary Municipal Council. If the enhanced assessment for the years prior to 1885-86 has been already paid, the Collector should obtain a refund from the council.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To the Inspector-General of Jails, through the
Judicial Department.
„ the Public Works Department.
„ the Revenue Department.
„ all Chairmen of Municipal Councils,
through the Collectors concerned.
„ the President, Municipal Commission, Madras.
„ the Accountant-General.

Exd. A. Raitt.

Govt. of {1887} Madras.

LOCAL AND MUNICIPAL.

No 2072 w a/3^d August/87

Communicated to
the officers of the
P.W. Dept.

(Sd) W. L. C. B.

D. W.

Issued

Recd.

Encl.

G.O., 16th July 1887, No. 668 M.

No 2072 w a/3^d August/87

JULY.

Taxes.

Communicating to the officers concerned opinion
of the Advocate-General in the matter of the
increased taxation on the jail building at Bellary.

With order

16TH JULY 1887, No. 668 M., LOCAL AND MUNICIPAL.

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LOCAL AND MUNICIPAL DEPARTMENT.

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assessment on the jail buildings for the current official year ending 31st March 1887
is increased from Rs. 78-12-0 to Rs. 123-12-0, and demanding that the difference in
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be paid. I desired the Superintendent to appeal against this enhancement of assess-
ment, as there had been no buildings, or additions, of any importance made in those
years; further, that had there been any, the assessment should have been increased,
and the difference should have been collected then, due notice being given to that
effect; this not having been done, and two years being allowed to elapse before the
demand was made, I considered the demand was not a justifiable one, and requested
the amount might be refunded. The municipal councillors declined to refund the
enhanced assessment, and forwarded the following extract from their proceedings,
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“Resolved that the Superintendent of the Jail be informed that, according to the report of
the Executive Engineer, dated 19th October 1886, a sum of Rs. 5,000 was spent for the
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“that it seems doubtful whether under the Act, retrospective effect can be given to
alterations in valuation for purposes of assessment, in cases where the original assess-
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the decision of Government by the Superintendent of the Jail, through the Inspector-
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and requests the point may be referred for the decision of Government.

Transferred to the Local and Municipal Department.

(Signed) H. A. STUART,
Under Secy. to Govt.

Ch. Engr for Lrgr
Consgr. Engr for Rys
Supr. Engrs
C. A. to Govt
Exr. P. W. Dept
Exr. Gd. Ry Accts
Exr. State Ry Accts
Engr-in-charge State Ry Survey

No. 260.

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(By order.)

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16th May 1887.

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Acting Advocate-General.

Order—dated 17th June 1887, Mis. No. 574 M., Local and Municipal.

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Acting Advocate-General.

ORDER—dated 16th July 1887, No. 668 M., Local and Municipal.

The Advocate-General's opinion will be communicated to the Inspector-General of Jails, the Collector of Bellary, and the Chairman, Bellary Municipal Council. If the enhanced assessment for the years prior to 1885-86 has been already paid, the Collector should obtain a refund from the council.

(True Extract.)

H. E. Stokes
for Ag. Chief Secretary.

To the Inspector-General of Jails, through the
Judicial Department.

„ the Public Works Department.
„ the Revenue Department.
„ all Chairmen of Municipal Councils,
„ the President, Municipal Commission, Madras, through the Collectors concerned.
„ the Accountant-General.

Exd. A. Raitt.
8/10

P.W.C. No. 5784

Govt. of (1887) Madras.

LOCAL AND MUNICIPAL.

No. 2072 w a/s August/87

Communicated to
the officers of the
P.W. Department.

W.M.
27.7.87

Received for P.W.C. 28/7/87
Received 29/7/87
P.W.C.

Issued

Recd. 26.7.87

Encl.

G.O., 16th July 1887, No. 668 M.

No. 2072 w dated 3rd August/87

JULY.

Dec
4/8/87

Ch. Engr for Irrig ✓
Consq. Engr for Rys ✓
Supdy. Engrs ✓
Consq. Archt. to Govt ✓
Exr. P.W. Accts ✓

Exr. Gld. Ry Accts ✓
Exr. State Ry Accts ✓
Engr in chief State Ry ✓
W.M. to P.W. Accts ✓
W.M. to P.W. Accts ✓

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With order