

Gobt. of {1891} Madras.
LOCAL AND MUNICIPAL.

No 1973 W d 23.7.91.

Issued

Recd.

Encl.

Communicated to officers
of the P. W. Dept for information
and guidance.

G.O., 30th June 1891, No. 1574 L.

(Ch) OVB
D.W.

JUNE.

To, Sup

Suptg Engineers of circles
Ex. P.W. auths.

House-tax.

Ordering that the rule under which taxes levied on Government buildings in accordance with the provisions of Act IV of 1884 should not be paid until the assessments have been checked by the officers of the Public Works Department be extended to similar cases under the Local Boards Act, and declining, with remarks, to lay down any general rules for the classification of the houses included in Unions.

From the Executive Engineer, Kistna Western Division, to the Superintending Engineer, II Circle, dated 12th May 1891, No. 70-S.

With reference to your endorsement No. 242-K.S., dated 28th April 1891, and in continuation of my No. 682-S., dated 23rd March 1891, I have the honour to request that, if you see no objection, orders of Government may be asked for on the subject of granting approval certificates of taxes levied on Government buildings by Taluk Boards.

Paragraph 982 of the Code applies only to municipal buildings. My reason for asking for the orders of Government are—

(1) I have no official orders of any kind instructing me to grant approval certificates of taxes on Government buildings assessed under the Local Boards Act.

(2) I have no instructions or data regarding the method under which the tax is computed, and have, therefore, no means of judging whether the tax which I am asked to approve of is suitable or not. Under Local Boards Act III, 78 (1) and 79 (2), the classification of the house, and consequently the amount of the tax, is apparently left entirely in the hands of the Chairman of the Panchayat, and the Collector in his No. 1895, dated 21st April 1891, to your address writes “* * * Government have left the Taluk Boards to make their own rules as regards the kinds of houses to be included in the classes therein specified * *.”

It might, therefore, not improbably happen that I might be called on to approve of different classifications and different amounts of tax on buildings of the same rateable value, but situated in different localities. The Collector goes on to say “* * and these” (rules) “can be obtained on application to the Presidents of the several Taluk Boards.” I venture to remark that, I consider, I should be supplied officially with definite rules for my guidance.

At present, the granting of approval certificates is a mere form, and if you consider that matters may stand as they are, I shall be happy to approve of any tax that is sent to me for approval.

No. 482-K.S.

Copy of Executive Engineer's letter, No. 682-S. of the 23rd March 1891, and this letter are submitted to the Chief Engineer, Public Works Department, for favour of orders.

2. As there are several Local Fund buildings in each division, it would seem necessary that definite rules should be issued for guidance.

BEZVADA,
27th May 1891.

(Signed) W. JOPP,
Offg. Suptg. Engineer, II Circle.

No. 304-D. Public Works.

Transferred to the Local and Municipal Department for consideration.

5th June 1891.

(Signed) A. C. SMITH, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

ORDER—dated 30th June 1891, No. 1574 L., Local and Municipal.

The rule under which taxes levied on Government buildings in accordance with the provisions of the District Municipalities Act IV of 1884 should not be paid until the assessments have been checked by the officers of the Public Works Department, will now be extended to similar cases under the Local Boards Act. As the circumstances of the several Unions in which house-tax is levied vary, however, considerably,

it does not appear to be expedient or practicable to lay down any general rules for the classification of the houses included therein. The Executive Engineer furnishing the approval certificate should be supplied with full information in each case, and it will be the duty of Presidents of Taluk Boards to render him every assistance in arriving at a correct opinion in each instance.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department.
„ all Presidents of District Boards.

Exd. S. J. Pereira.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From the Executive Engineer, Kistna Western Division, to the Superintending Engineer, II Circle, dated 23rd March 1891, No. 682-S.

Under paragraph 982 of the Public Works Code, I am responsible for accepting municipal taxes levied on Government buildings in my division. It appears also that I am responsible for similar taxes levied by Taluk Boards, as I have references made to me from them, but I cannot trace any orders on the subject. I have the honour to request that I may be referred to orders if there are any.

Since I took charge of this division, I have received the following applications for the grant of certificates approving of taxes levied on Government buildings:—

Item number.	Applicant.	Description of building.	Amount of tax demanded this year.	Tax levied last year.
			RS. A. P.	RS. A. P.
1	Sub-Registrar, Narsaraopet..	Sub-Registrar's office	2 8 0	1 4 0
2	Tahsildar, Vinukonda	Taluk cutcherry	2 8 0	1 4 0
3	Do.	Sub-jail	2 8 0	0 8 0

In Madras Local Boards Act, 1884, it is laid down in III, 57 (ii), page 23, that the tax on houses must not exceed the rates laid down in Schedule A. Referring to Schedule A, I find there are six classes of houses, and under III, 78 (1), the classification is determined by the Chairman of the Panchayat; under III, 79 (2), the same authority can alter the classification.

I cannot find any rules laid down for determining the class in which any special house should be placed. Without rules on this point, I fail to see on what grounds I can base my certificate approving of the tax levied.

In the three cases given above, the "tax demand" papers were sent to me for approval of the amount entered in them without any explanation of differences between the past and this year's tax. On making inquiry with regard to item 1, I was informed that Government had sanctioned the increase of the tax from $\frac{1}{4}$ to $\frac{1}{2}$, the maximum rate allowed in Schedule A. I therefore granted a certificate. With regard to item 2, I have taken for granted that the difference can be explained in the same way as in item 1, and I have granted a certificate in this case also. With regard to item 3, I have had to ask for an explanation.

If it is necessary that I should grant approval certificates, I have the honour to request that I may be furnished with rules showing how the classification of houses and the assessments thereon are arrived at, and I would request that the Collector be moved to issue orders to those concerned that they should afford me full information as to the cause of any increase in an assessment at the same time as they ask me for an approval certificate so as to avoid unnecessary correspondence.