(1) பக்கங்களின் எண்ணிக்கை 8

(2) புதுக்கித் திருப்பிய நாள் திசம்பர் - 1991

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். — 1250 SC
மு. கோப்புத் தாள் எண்.

அச்சகம்
பல்வகை

நாள் : 8-5-1893

198 .

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

1250-SC

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. THOMSON, Esq., C.S., President of the District Board, Chingleput, to the Chief Secretary to Government, dated Saidápet, 1st March 1893, Ref. on No. 326 L.

I have the honour to submit the following for favour of orders :—

(1) The Chairman of the Saidápet Union issued on 13th August 1892 demand notices under section 81 (1) of the Local Boards' Act for taxes, amounting to Rs. 69–12–0, due on 40 buildings under charge of Mr. Keess, Principal, Agricultural College, and Superintendent, Government Farms, Saidápet. The Principal referred the notices to the Executive Engineer on the 12th October 1892 for valuation of the buildings in question, as required in G.O., dated 30th June 1891, No. 1574 L. The Executive Engineer certified to the correctness of the valuation of 18 of the buildings, and the tax due on them, Rs. 36–4–0, was paid by Mr. Keess on the 29th October (a table of rates communicated to Department of Public Works * is enclosed). As regards the balance, Rs. 33–8–0, due on 22 buildings, the Executive Engineer certified on the 10th November 1892 that the assessment was excessive and that only Rs. 24–10–0 was reasonable. This amount was offered, but the Chairman objected to receive it on the ground that the officer in question had neither shown cause within 15 days from the date of demand as required by section 81 of the Act as to why the tax should not be paid, nor appealed to the Taluk Board against the assessment within 30 days as required by section 85. I, however, directed the Chairman to accept the Government valuation and revise the assessment accordingly, as I have held that the Act should be worked as Government directs. The Chairman, however, raises the question whether the Government order quoted above can set at naught the provisions of law contained in sections 81 and 85 of the Act.

(* Superintending Engineer, V Circle.)

(2) In another instance, viz., in respect of the Police buildings at Chingleput, demand notices were issued by the Chairman of the Chingleput Union on the 20th August 1892. The authorities in charge of the buildings applied for valuation to the Executive Engineer on the 25th idem. In this case, however, the full amount of the tax demanded was paid on the 26th idem to the Chairman in expectation of a refund, if the Executive Engineer's valuation showed that the amount demanded was excessive. The Executive Engineer's certificate was not furnished till 29th September. On the 3rd October it was sent to the Chairman and a refund of a portion of the tax already paid was claimed, but the Chairman replied he had no power to comply. The President, Taluk Board, was addressed by the Police officer on the 13th October 1892, but the Taluk Board rejected the appeal as time barred. The Superintendent of Police states there was no delay in his office and that he had to wait for Government's valuation of the buildings in question before he could appeal.

(3) In its order, dated 13th May 1891, No. 1155 L., Government declared that its buildings were not exempted from payment of house-tax, and in G.O., dated 30th June 1891, No. 1574 L., a modification of the above order was made by declaring in

what manner the amount of the tax on such buildings is to be arrived at. The latter order, clearly lays down that the taxes on Government buildings "should not be paid until the assessments have been checked by the officers of the Public Works Department." In the 1st case detailed above, the officer concerned did as directed in this order, and in the 2nd case, though money was paid in advance, still no appeal was preferred within the prescribed time as the officer concerned had nothing to proceed upon in the absence of the valuation by the Public Works Department officers for which he had applied and was waiting for an answer. The Chairmen of the Unions in question, however, raise objections to their assessments being set aside or refunds being granted in the manner desired on the technical ground that in these cases the provisions of sections 81 and 85 of the Act have not been adhered to by the officers concerned.

(4) I have the honour to request that Government will be pleased to pass such orders in the matter as it may deem fit under section 144 (clause XIV) of the Act. It may order its officers occupying its buildings to appeal at once on presentation of the demand if they are dissatisfied with the assessment of the Chairman, and the Public Works Department officers to frame a valuation for the buildings within, say, 10 days after they are called on to do so, or to have a regular, yearly and early valuation of buildings for this purpose.

ORDER—dated 11th April 1893, No. 809 L., Local and Municipal.

The President will be informed that G.O., dated 30th June 1891, No. 1574 L., cannot over-ride the provisions of the Local Boards Act. The assessment bills received should be at once forwarded to the Public Works officers concerned for the certificate prescribed in G.O., dated 20th April 1887, No. 357 M. (an extract of which is appended), and this having been given, the bills should be returned without delay for payment. Subsequently before the time for appeal is barred by section 85 of the Local Boards Act or section 99 of the District Municipalities Act, as the case may be, Public Works officers should take measures to have any excessive assessments reduced. The bills themselves should, on return from the Executive Engineer, be paid in full as provided in the sections quoted above.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the President, District Board, Chingleput.
„ all other Presidents of District Boards.
„ all Chairmen of Municipal Councils,
through the Collectors concerned.
„ the President, Municipal Commission, Madras.
„ the Public Works Department.
„ other Departments of the Secretariat.
„ the Accountant-General.

Exd. A. Raitt.

125 SC
1/8

APPENDIX.

G.O., 20th April 1887, No. 357 M., Local and Municipal.

Read—the following papers:—

From M.R.Ry. V. MUTHUSAWMI IYER, Officiating Chairman, Municipal Council, Trichinopoly, to the Chief Secretary to Government (through the Collector), dated Trichinopoly, — March 1887, No. 34.

In accordance with the instructions contained in para. 3 of G.O., No. 862 M., Financial, dated 26th August 1886, the annual value of Government buildings situated outside the cantonment was fixed, under section 65 of Act IV of 1884, with reference to the annual rental at which they might reasonably be expected to let. The bills of assessment for the above buildings, prepared on the valuation thus fixed, were forwarded to the Executive Engineer, Mr. Martin, for his certificate. They have all been returned by that officer, reducing the amount of assessment by about a half. In reply to a communication asking him for an explanation of the cause of the reductions he made, he states that the annual value fixed by the Chairman was excessive, and that his own valuation was "fair and reasonable."

2. As the certificate of the Executive Engineer appears to be necessary prior to the collection of the tax in question (*vide* G.O., No. 780 W., of 23rd March 1886), and as there is no use of making a reference to the Superintending Engineer on the subject, Mr. Martin himself being now in charge of the Superintending Engineer's office, the Council resolved, on 28th February 1887 (extract attached), to address Government. I have therefore the honour to request the favour of your obtaining the orders of Government as to the procedure to be adopted in this as well as in similar cases, whenever a difference arises between the rate of assessment fixed by the Chairman and that fixed by the Executive Engineer.

3. I may add that the valuation of the above buildings was fixed by a sub-committee appointed by the Council for the purpose of revising the valuation of all the buildings in the municipality.

From the Councillor in charge of the Municipal Office, Municipal Council, Trichinopoly, dated 16th March 1887, No. 36.

Order—dated 20th April 1887, No. 357 M., Local and Municipal.

If the assessment fixed by the Chairman is considered excessive, the Executive Engineer should take the necessary legal means under section 97 of the District Municipalities Act to have it reduced, and in doing this the provisions of section 99 (ii) should be borne in mind. The assessment fixed by the Council on appeal must be regarded as final, and all that the Engineer has to do in such cases is to certify that all legal means have been taken to have the excessive assessment reduced. If the assessments on Government buildings generally, as fixed by the Council after appeal, are considered grossly unfair, Government can be addressed with a view to action being taken under Act XI of 1881. But it must be clearly understood that the Executive Engineer has no power to reduce, on his own authority, an assessment fixed by a Chairman or Municipal Council.

2. The attention of all Executive Engineers will be drawn in the Public Works Department to these rules.

(True Extract.)

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

To the Public Works Department.
„ the Revenue Department.
„ the Chairman, Municipal Council, Trichinopoly, through the Collector.
„ all other Chairmen of Municipal Councils,
through the Collectors concerned.
„ the President, Municipal Commission, Madras.
„ the Accountant-General.

Govt. of {1893} Madras.

LOCAL AND MUNICIPAL.

Recd. Encl.

Issued

G.O., 11th April 1893, No. 809 L.

APRIL.

House Tax.

Prescribing a procedure for the levy and collection of — on Government buildings in Local Fund Unions.

No 1250 Wd/8 May 1893.

Communicated to officers of the P.W. Department in continuation of G.O. No 1299 Wd/12th May 1887.

(Sd) J. H.

To
The Supty. Engrs
" C.A. to Govt.
" Exr. P.W. Acts

To be kindly returned to the Secretariat

with order

11th April 1893, No. 809 L., Local and Municipal.

1250 SC / 3

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

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Chief Secretary.

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" all other Presidents of District Boards.
" all Chairmen of Municipal Councils,
through the Collectors concerned.
" the President, Municipal Commission, Madras.
" the Public Works Department.
" other Departments of the Secretariat.
" the Accountant-General.

Exd. A.Raitt.

1250 SE/X

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" all other Chairmen of Municipal Councils,
through the Collectors concerned.
" the President, Municipal Commission, Madras.
" the Accountant-General.

31-5-11

Govt. of {1893} Madras.

LOCAL AND MUNICIPAL.

G.O. No. 1250 W of 8 May 1893
Issued to officers of the P.W. dept in continuation of G.O. No. 1299 W of 12 May 1887
(31.7.4.

Recd. Encl.

Issued

G.O., 11th April 1893, No. 809 L.

APRIL.

To
The S. Engrs
C.A. & Govt
Ex. P.W. Accts

House Tax.

Prescribing a procedure for the levy and collection of — on Government buildings in Local Fund Unions