

- (1) பக்கங்களின் எண்ணிக்கை 12
 (2) புதுக்கித் திருப்பிய நாள் 11.9.90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/2

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். 953 மு. கோப்புத் தாள் எண்.	அச்சகம் பலவகை
நாள் : 11. 4. 1893	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

25/11

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

G.O., dated 6th April 1893, Mis. No. 468 M., Local and Municipal.

Read—the following paper :—

From the Chairman, Municipal Council, Cuddapah, dated 27th February 1893, No. 96.

I have the honour to bring the following facts for the consideration and orders of Government.

2. In the year 1867 tax on buildings was introduced in this municipality and has ever since been levied at different rates sanctioned by Government from time to time. It is now levied at $7\frac{1}{2}$ per cent. per annum on the annual rental value of buildings. Water-tax on buildings was introduced in the year 1887 and it is now levied at the rate of 3 per cent. per annum on the annual rental.

3. The annual rent value of buildings which forms the basis of these assessments has, in the case of buildings which are not actually leased out, been calculated at 12 per cent. of the estimated or actual cost thereof, and this principle of valuation has been in force ever since the introduction of the tax adopted without distinction between Government and other buildings. In revising the tax this year, the council resolved that for Government buildings the annual rent value be calculated at the usual rate, namely, 12 per cent. of the actual cost thereof, and for others at 8 per cent. of the estimated or actual value as the case may be.

4. Bills were accordingly issued for the tax due on Government buildings and other buildings in the municipality for the first half of the current year and they were all paid in without objection. Bills were then issued for the second half and the tax due on a few of the Government buildings was also similarly paid. Meanwhile, A. B. Todd, Esq., the Executive Engineer of the district, to whom all the bills for taxes due on Government buildings used to be referred for scrutiny, was transferred from the district, and C. J. K. Watson, Esq., succeeded him. The bills relating to the marginally-noted Government buildings were, as usual, referred to him by the officers concerned; but, unlike his many predecessors, Mr. Watson would not pass them for payment. He contends that the principle adopted for the calculation of the annual rental of Government buildings is erroneous as it is not in conformity with the rules laid down in chapter XI, section 28, of the Public Works Code, and that for the purpose of assessing Government buildings under the District Municipalities Act the rent fixed by Government in the Public Works Code should invariably be taken as reasonable rent value. He has, after a deal of correspondence, copies of which are herein enclosed as per list annexed, finally declined to pass the bills as issued by the council in the absence of specific orders of Government, but paid under protest the tax due on his office buildings. The other bills are all left unpaid though the year is drawing to a close. The house and water taxes levied on the Jail buildings, the payment of which was ordered in G.O., Mis. No. 1835 M., dated 8th November 1892,

have not been paid as yet for want of Executive Engineer's certificate. In my letter No. 1096, dated 25th December 1892 (enclosure 12), I explained Mr. Watson why the longstanding principle of valuation, which has been in force unobjected to at any time during the past 25 years, cannot be altered, and stated in detail my argument in connection with the correctness of the rate and principle of valuation adopted for so long a time. To avoid repetition of the argument here, I beg to solicit the favour of your perusing the enclosed correspondence and obtaining the orders of Government as to whether the rules laid down in chapter XI, section 28, of the Public Works Code, which Mr. Watson considers as binding on the Municipal Council, should be taken as such for determining the annual value of Government buildings, though no reference is made to the same in sections 63 and 66 of the Madras Municipalities Act (IV of 1884), and as to whether the same rules should be considered applicable to other buildings also. As payment of bills is greatly delayed and as the year is fast drawing to a close, I request that you will be pleased to obtain early orders of Government on the subject.

Order—dated 6th April 1893, Mis. No. 468 M., Local and Municipal.

The rules laid down in chapter XI, section 28, of the Public Works Code, are not binding on Municipal Councils, but the Municipal Council, Cuddapah, is not justified in fixing an arbitrary rental at 12 per cent. of the cost of Government buildings. On houses from which Government realises rents, the present rental should be taken as the basis of assessment, while in the case of others a reasonable letting value should be fixed by the council with reference to the rent of buildings actually let in the neighbourhood.

2. The Act does not recognise any difference between Government and private buildings. The Executive Engineer, Cuddapah, should have followed the course prescribed in G.O., dated 20th April 1887, No. 357 M.

(True Extract.)

(Signed) A. T. PRINGLE,
Assistant Secretary.

ORDER—dated 11th April 1893, No. 953 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Cuddapah Division, also to other Superintending Engineers and the Examiner, Public Works Accounts.

(True Extract.)

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.

Major, R.E.,
Under-Secy. to Govt., P.W.D.

Exd. A. D. Xavier.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated April, 11th.

Recd.

Encl.

G.O., 11th April 1893, No. 953 W.

APRIL.

Rent

Proceedings in the Local and Municipal Department laying down certain instructions on the subject of assessment of Government and other buildings by the Cuddapah Municipality, communicated to the Superintending Engineer, III Circle, also to other Superintending Engineers and the Examiner, Public Works Accounts.

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Local and Municipal Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper :—

From the Chairman, Municipal Council, Cuddapah
dated 27 February 1893, No. 96. 1/p

I have the honour to bring the following facts
for the consideration and orders of Government.

1. In the year 1867 tax on buildings was
introduced in this Municipality and has ever
since been levied at different rates sanctioned
by Government from time to time. It is now
levied at 7 1/2 per cent per annum on the annual
rental value of buildings. Water tax on buildings
was introduced in the year 1887 and it is now
levied at the rate of 3 per cent per annum on the
annual rental.

2. The annual rental value of buildings
which forms the basis of these assessments
has, in the case of buildings which are not
actually leased out, have been calculated

at 12 per cent of the estimated or actual cost thereof and this principle of valuation has been in force ever since the introduction of the tax adopted without distinction between Government and other buildings. In renewing the tax this year, the council resolved that for Government buildings the annual rent value be calculated at the usual rate, namely, 12 per cent of the actual cost thereof and for others at 8 per cent of the estimated or actual value as the case may be.

4. Bills were accordingly issued for the tax due on Government buildings and other buildings in the Municipality for the 1st half of the current year and they were all paid in without objection. Bills were then issued for the 2nd half and the tax due on a few of the Government buildings was also similarly paid. Meanwhile at B. Todd Esq^r the Executive Engineer of the District to whom all the bills for taxes due on Government buildings used to be referred for sanction was transferred from the District and E. J. Watson Esq^r succeeded him. The bills

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relating to the marginally noted Government buildings were, as usual, referred to him by the officers concerned. But unlike his many predecessors, Mr. Watson would not pass them for payment. He contends that the principle adopted for the calculation of the annual rental of Government buildings is erroneous as it is not in conformity with the rules laid down in Chapter VI Section 28 of the P. W. Code and that for the purpose of assessing Government buildings under the District Municipalities Act the rent fixed by Government in the P. W. Code should invariably be taken as reasonable rent value. He has after a deal of correspondence copies of which are herein enclosed as per list annexed finally declined to pass the bills as issued by the council in the absence of specific orders of Government but paid under protest the tax due on his office buildings. The other bills are all left unpaid though the year is drawing to a close. The House and water taxes levied on the jail buildings, the payment of which was ordered in G. O. No. 1835 Mms. have

not received in
at Secretariat

8-11-92

not been paid as yet for want of Executive Engineer's certificate. In my letter No. 1096¹ (enclosure 12) 25/12/92 I explained Mr. Watson why the long standing principle of valuation which has been in force unobjectioned to at any time during the past 25 years, cannot be altered and stated in detail my argument in connection with the correctness of the rate and principle of valuation adopted for so long a time. To avoid repetition of the arguments here, I beg to solicit the favor of your perusing the enclosed correspondence and obtaining the orders of Government as to whether the rules laid down in Chapter XI section 28 of the P. M. Code which Mr. Watson considers as binding on the Municipal Council should be taken as such for determining the annual value of Government buildings though no reference is made to the same in sections 63 & 65 of the Madras Municipalities Act IV of 1884 and as to whether the same rules should be considered applicable to other buildings also. As payment of bills is greatly delayed and as the year is fast drawing to a close I request that you will be pleased

pleased to obtain early orders of Government on the subject

Order 6th April 1893, No. 468 No. 115

The rules laid down in Chapter XI Section 28 of the Public Works Code are not binding on Municipal Councils, but the Municipal Council, Buddapeh is not justified in fixing an arbitrary rental at 12 per cent of the cost of Government buildings. In houses from which Government realises rents the present rental should be taken as the basis of assessment, while in the case of others, a reasonable letting value should be fixed by the Council with reference to the rent of buildings actually let in the neighbourhood.

2. The Act does not recognise any difference between Government and private buildings. The Executive Engineer, Buddapeh should have followed the course prescribed in G.O. dated 20th April 1887 No. 357 Mo.

For and Extract
M. S. S. S.

Assistant Secretary

12-5-87
The Chairman, Municipal Council, Buddapeh
The Collector of Buddapeh
P. M. Dept.

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Govt. of 1893 Madras.

Local and Municipal Department.

To

The P. W. Dept.

Recd. 8-4-93

8-3-89. 685 W

Proceedings, dated 6th April 1893.
No. 468 Mmm

Subject.

Stating with remarks
that in the case of houses
from which Government
realization, the present
rental should be taken
as the basis of assessment
while in the case of others
a reasonable letting value
should be fixed with reference
to the rent of similar property
situated in the neighbourhood.

OWB
11-4-93

Supty Engineers
Ct to Govt.
Exp. P. W. A.

DESPATCHED
27 APR 93

No. 953 Was April 11, 89

Communicated to
the S. E. III Agents
for the information and
guidance of the Supty
Cuddalore Division
also to other Supty
Engineers & the Exp. P. W.
Accts.

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C^o 3345

Govt. of (1893) Madras.
PUBLIC WORKS.

11 April 1893 W.

Sent.

Proceedings in the
Local & Mandal Dept
concerning certain
instructions on the
subject of assessment
of Government
and other buildings
by the Cuddalore
Municipal Council.
The S. E. III Circle
to other to the Govt.

2. C. 13/4 8/12/4