

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

G.O., dated 14th September 1894, Mis. No. 1262 M., Local and Municipal.

Read—the following letter from the Inspector-General of Police, Madras, dated 7th August 1894, No. 4587 :—

I have the honour to bring to the notice of Government that the municipal assessment on the police lines and certain other police buildings in the Vizagapatam district for the year 1893-94 has been raised, as will be seen from the marginal figures, to an extent altogether out of proportion to previous rates demanded.

2. The assessment claimed is based on certain calculations made by the Executive Engineer and recommended by him to the Chairman, Municipal Commission, for adoption.

3. The Superintendent of Police, Vizagapatam, applied to the Executive Engineer for revision of his valuation in the case of police lines and that officer replied that the assessment could not be altered, it having been arrived at in accordance with the calculation laid down in the Government of India Public Works Code, paragraph 28, chapter XI.

4. I then addressed the Superintending Engineer, I Circle, asking whether the rental in the case of police huts being a known quantity the assessment could not be calculated on rent paid rather than arrived at by certain calculations laid down in the Public Works Code. The Superintending Engineer in his reply stated that, although the rates laid down in chapter XI, paragraph 28 of the Code, were not binding on the Municipal Council, they had been adopted by the Executive Engineer, Vizagapatam division, to avoid disputes between the local officers and the Chairman of the Municipal Commission.

5. I consider the assessment is excessive, not only in the case of the police lines but also in respect to the other buildings named and I beg to submit copies of the correspondence for orders of Government.

Order—dated 14th September 1894, Mis. No. 1262 M., Local and Municipal.

It is not understood why the Executive Engineer assessed the buildings in question to municipal taxes. By section 65 (3) of the District Municipalities Act this is a duty which should be performed by the Chairman of the Municipality. The rules in paragraph 28 of chapter XI of the Public Works Code are not applicable to such assessments, the principles upon which they should be fixed being specially laid

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down in section 65 (1) of the Act. The assessment on buildings from which Government realizes full rents should, in accordance with this section, be based upon such rents. In the case of those from which either no rent at all or only a nominal rent based on the pay of the occupant is obtained, the tax should be calculated upon a reasonable letting value to be fixed by the Chairman on a consideration of the rent actually realized from similar buildings in the neighbourhood.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

ORDER—dated 22nd September 1894, No. 2397 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for information and guidance, also to other Superintending Engineers and the Consulting Architect.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, I Circle.
„ other Superintending Engineers.
„ the Consulting Architect.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated September, 22nd.

Recd.

Encl.

G.O., 22nd Sept. 1894, No. 2397 W.

SEPTEMBER.

Municipal Taxes

Proceedings, Local and Municipal Department, on correspondence relating to the assessment of — on certain police buildings in the Vizagapatam district for 1893-94, communicated to the Superintending Engineer, I Circle, for information and guidance, and also to other Superintending Engineers and the Consulting Architect.

[25]
4,000-18-8-94.

Local and Municipal



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

From the Inspector General of Police, Madras
dated 7th August 1894, N^o 4587

I have the honor to bring to the notice of Government that the Municipal assessment on the Police lines

	Municipal tax.		
	1892-3	1893-4	
Reserve Police lines 23 huts	Rs. 6 14 "	Rs. 32 12 6	
Old Police office.	27 "	54 12 "	
Place of armourer	11 4 "	21 14 6	

and certain other Police buildings in the Vizagapatam District for the year 1893-94 has been raised — as will be seen from the marginal figures — to an

extent altogether out of proportion to previous rates demanded

ii- The assessment claimed is based on certain calculations made by the Executive Engineer and recommended by him to the Chairman Municipal Commission for adoption.

iii The Superintendent of Police Vizagapatam applied to the Executive Engineer for revision of his valuation in the case of Police lines and that officer replied that the

assessment could not be altered it having been arrived at in accordance with the calculations laid down in the Government of India Public Works Code para 28 Chapter IV.

I then addressed the Superintending Engineer 1st Circle

asking whether the rent at in the case of Police huts being

a known quantity the assessment ^{The actual rent collected for the year amounted to 99-10-0}

could not be calculated on rent paid ^{The annual rent value as fixed by the Executive Engineer is 37-4-0}

rather than arrived at by certain calculations laid down

in the Public Works Code. The Superintending Engineer in

his reply stated that although the rates laid down in

Chapter XI para. 28 of the Code were not binding on the

Municipal Council they had been adopted by the Executive

Engineer Vizagapatam Division to avoid disputes be-

tween the local officers and the Chairman of the Muni-

pal commission.

I consider the assessment is excessive, not only in

the case of the Police lines but also in respect to the other

buildings named and I beg to submit copies of the

correspondence for orders of Government.

Order dated 14th September 1894, No. 1262 In Mss.

It is not understood why the Executive En-
gineer assessed the buildings in question to Municipal
taxes. By section 65(3) of the District Municipalities Act
this is a duty which should be performed by the chair-
man of the Municipality. The rules in para. 28 of Chapter XI

of the Public Works Code are not applicable to such
assessments, the principles upon which they should be
fixed being specially laid down in section 65(1) of the
Act. The assessment on buildings from which Govern-
ment realizes full rents should in accordance with this
section be based upon such rents. In the case of those from
which either no rent at all or only a nominal rent based
on the pay of the occupant is obtained, the tax should
be calculated upon a reasonable letting value to be
fixed by the chairman on a consideration of the rent
actually realized from similar buildings in the neigh-
bourhood.

(True extract)

W. H. P. M.

Under Secretary,
for Chief Secretary.

To
The Inspector General of Police
Thru the Judicial Department.
Chairman Municipal Council Vizagapatam
Public Works Department.

Govt. of 1894 Madras.

Local and Municipal Department.

To

The Public Works Deptt.

Recd: 18.9.94

Proceedings, dated 14th September 1894,
No. 1262 M.

Subject.

Tax on buildings.

Passing orders on papers
relating to the Municipal Assess-
ment on the reserve police
lines and certain other police
buildings in the town of Viza-
gapatam.

DESPATCHED

-9 OCT. 94

S. E. T. circle
S. E. T. circles
other S. Es.
other S. Es.
C. A.
C. A.

O.L.S. 367 1822/4

No. 2397 W. d. 22nd Sept. 1894

A

Communicated
to the Suptg. Engrs:
I circle for in-
formation + guidance,
also to other Suptg. Engrs.
Also to other Suptg. Engrs.
and the Consulting Architect
and the Consulting Architect

20/9/94

CN-7021

Govt. of 1894 Madras.

PUBLIC WORKS.

Dated

Recd

G.O. 22/9 1894 No. 2397 W

Municipal Taxes

Pros. L & M dept on
correspondence relating
to the assessment of
— on certain Police
buildings in the Vizaga-
patam St for 1893-94,
Command: to the S. E. T. circle
for information + guidance,
+ also to other Suptg.
Engrs. + the Consig. archt.

INDEXED
22/9

T.C.C.

22ND SEPTEMBER 1894, No. 2397 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

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G.O., dated 14th September 1894, Mis. No. 1262 M., Local and Municipal.

Read—the following letter from the Inspector-General of Police, Madras, dated 7th August 1894, No. 4587:—

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	Municipal tax.			
	1892-93.		1893-94.	
	RS.	A. P.	RS.	A. P.
Reserve police lines, 33 huts	6	14 0	32	12 6
Old police office	27	0 0	54	12 0
Place of arms	11	4 0	21	14 6

2. The assessment claimed is based on certain calculations made by the Executive Engineer and recommended by him to the Chairman, Municipal Commission, for adoption.

3. The Superintendent of Police, Vizagapatam, applied to the Executive Engineer for revision of his valuation in the case of police lines and that officer replied that the assessment could not be altered, it having been arrived at in accordance with the calculation laid down in the Government of India Public Works Code, paragraph 28, chapter XI.

4. I then addressed the Superintending Engineer, I Circle, asking whether the rental in the case of police huts being a known quantity the assessment could not be calculated on rent paid rather than arrived at by certain calculations laid down in the Public Works Code. The Superintending Engineer in his reply stated that, although the rates laid down in chapter XI, paragraph 28 of the Code, were not binding on the Municipal Council, they had been adopted by the Executive Engineer, Vizagapatam division, to avoid disputes between the local officers and the Chairman of the Municipal Commission.

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down in section 65 (1) of the Act. The assessment on buildings from which Government realizes full rents should, in accordance with this section, be based upon such rents. In the case of those from which either no rent at all or only a nominal rent based on the pay of the occupant is obtained, the tax should be calculated upon a reasonable letting value to be fixed by the Chairman on a consideration of the rent actually realized from similar buildings in the neighbourhood.

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(Signed) J. F. PRICE,
Chief Secretary.

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(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, I Circle.
„ other Superintending Engineers.
„ the Consulting Architect.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.
PUBLIC WORKS.

Dated September, 22nd.

Recd.

Encl.

G.O., 22nd Sept. 1894, No. 2397 W.

SEPTEMBER.

Municipal Taxes

Proceedings, Local and Municipal Department, on correspondence relating to the assessment of — on certain police buildings in the Vizagapatam district for 1893-94, communicated to the Superintending Engineer, I Circle, for information and guidance, and also to other Superintending Engineers and the Consulting Architect.

[28]
A. 900-18-8-04.

Local and Municipal



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From the Inspector General of Police, Madras
dated 7th August 1894, N^o. 4587

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Place of armourer	11 4 "	21 14 6

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extent altogether out of proportion to previous rates demanded.

ii. The assessment claimed is based on certain calculations made by the Executive Engineer and recommended by him to the Chairman Municipal Commission for adoption.

iii. The Superintendent of Police Vizagapatam applied to the Executive Engineer for revision of his valuation in the case of Police lines and that officer replied that the assessment could not be altered it having been arrived in accordance with the calculation laid down in the Government of India Public Works Code para 28 Chapter IV.

10/15
I then addressed the Superintending Engineer 1st Circle asking whether the rent at in the case of Police huts being a known quantity the assessment could not be calculated on rent paid rather than arrived at by certain calculations laid down in the Public Works Code. The actual rent collected for the year amounted to Rs. 99-10-0. The annual rent value as fixed by the Executive Engineer is Rs. 137-4-0. The Superintending Engineer in his reply stated that although the rates laid down in Chapter II para. 28 of the Code were not binding on the Municipal Council they had been adopted by the Executive Engineer Vizagapatam Division to avoid disputes between the local officers and the Chairman of the Municipal Commission.

V. I consider the assessment is excessive, not only in the case of the Police lines but also in respect to the other buildings named and I beg to submit copies of the correspondence for orders of Government.

Order dated 14th September 1894, No. 1262 In M.O.

It is not understood why the Executive Engineer assessed the buildings in question to Municipal taxes. By section 65(3) of the District Municipalities Act this is a duty which should be performed by the Chairman of the Municipality. The rules in para. 28 of Chapter III

of the Public Works Code are not applicable to such assessments, the principles upon which they should be fixed being specially laid down in section 65(1) of the Act. The assessment on buildings from which Government realizes full rents should in accordance with this section be based upon such rents. In the case of those from which either no rent at all or only a nominal rent based on the pay of the occupant is obtained the tax should be calculated upon a reasonable letting value to be fixed by the chairman on a consideration of the rent actually realized from similar buildings in the neighbourhood.

(True extract)

W. S. P. S.

Under Secretary,
for Chief Secretary.

The Inspector General of Police
thru the Judicial Department.
Chairman Municipal Council Vizagapatam
Public Works Department.

5/100

Govt. of 1894 Madras.

Local and Municipal Department.

To

The Public Works Deptt.

Reas: 18.9.94

Proceedings, dated 14th September 1894.
No. 1262 M.

Subject.

Tax on buildings.

Passing orders on papers
relating to the Municipal Assess-
ment on the reserve police
lines and certain other police
buildings in the town of Viza-
gapatam.

No: 2397 W. & 22nd Sept 1894

A

Communicated
to the Suptg: Engr:
I circle for in-
formation & guidance,
also to other Suptg: Engrs.
and the Consulting Architect
and the Consulting Architect

10/9/94

DESPATCHED
-9 OCT. 94

S. E. I circle

other S. Es.

other S. Es.

C. A.

0. L. S. 367
18/22/94

CN-7021
Govt. of Madras.
PUBLIC WORKS.

Date

Recd.

Encl.

G.O. 22/9 1894 No. 2397W

Municipal Taxes

Pros. L & M. Dept. on
correspondence relating
to the assessment of
— on certain Police
buildings in the Vizaga-
-patam St. for 1893-94.
Command: to the L.B. & Civil
for information & guidance,
& also to other Suptg.
Engrs. & the Commg. Archt.

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T.C.C.

Proposed
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