

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

G.O., dated 19th August 1895, Mis. No. 1372 M., Local and Municipal.

Read—letter from the Public Works Department, dated 4th March 1895, No. 814 C.

ABSTRACT.—Transferring letter from the Superintending Engineer, VI Circle, dated 26th February 1895, No. 981 T.N., requesting to address Government to reduce the excessive municipal assessment levied on the goods-shed at Tuticorin.

From the Chairmain, Municipal Council, Tuticorin, dated 3rd May 1895, No. 203.

In acknowledging receipt of your endorsement No. 436, dated 19th March 1895, I have the honour to submit a copy of the resolution of the council on the subject of assessment on the goods-shed erected on the beach and a copy of a statement received from the Port office, showing the actual income derived from the shed for seven months of the year 1893, from which it will be seen that the assessment charged has been based on a good data and is not improper.

The grounds urged by the Superintending Engineer, VI Circle, that it should be reduced to Rs. 22-8-0 calculated on the expected annual rental of Rs. 300 to Rs. 360 cannot stand, when the actual rental derived from the building has been known to be Rs. 781 for seven months, or Rs. 1,340 for one year on an average. The council in disposing of the appeal lodged by the Port officer have taken into consideration the above circumstances of the case and confirmed the assessment.

From the Collector of Tinnevely, dated 22nd July 1895, Dis. No. 1319/Genl.

In returning the papers relating to the assessment levied by the Tuticorin Municipality on the goods-shed at Tuticorin, received with your endorsement No. 725, dated 21st May 1895, I have the honour to observe that the municipality, in assessing the goods-shed, appears to have calculated the assessment on the actual amount received by way of fees or rent from persons who, from time to time deposit their goods in various portions thereof, this amount being based upon a statement furnished by the Port officer and not on the annual rent which such a building might be expected to realize if let out as a whole; that is, the municipality wishes to tax the *earnings* of the building and not its rental.

2. I doubt whether the interpretation put by the council upon section 65 (1) of the District Municipalities Act is correct. My view is that, for building in a given situation, the rental on which the tax should be fixed should be that for which similar buildings in that situation would let as a whole from month to month or year to year. For this purpose it seems probable that the calculation of Rs. 360 per annum or Rs. 30 per mensem which the Executive Engineer has adopted for this goods-shed is fair.

Order—dated 19th August 1895, Mis. No. 1372 M., Local and Municipal.

The council will be informed that under section 65 of Act IV of 1884, the annual value of a building is deemed to be the gross annual rent at which it might reasonably be expected to let from month to month or from year to year, and that the fact that its earnings on account of its use for a particular purpose by Government amount to a larger sum than this does not entitle the council to increase the tax. If the excessive tax is repeated, Government will be compelled to take action under Act XI of 1881.

(True Extract.)

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

ORDER—dated 3rd September 1895, No. 2195 W., Public Works.

Communicated to the Superintending Engineer, VI Circle.

(True Extract.)

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

To the Superintending Engineer, VI Circle.
,, other Superintending Engineers.
,, the Consulting Architect to Government.

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.
PUBLIC WORKS.

Dated September, 3rd.

Recd.

Encl.

G.O., 3rd Sept. 1895, No. 2195 W.

SEPTEMBER.

Municipal Assessment

Proceedings, Local and Municipal Department, defining, in connection with the tax levied by the Municipal Council on the goods-shed at Tuticorin, the data on which the — of a building should be fixed, communicated to Superintending Engineer, VI Circle.

[25]
4,000—23-5-95.

Local and Municipal Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

From the Public Works Department, dated 4th March 1895 No. 814 C, transferring letter from the Superintending Engineer VIth Circle, dated 26th February 1895, No. 981 F.H., requesting to address Government to reduce the excessive Municipal Assessment levied on the goods shed at Tuticorin.

From the Chairman, Municipal Council, Tuticorin, dated 3rd May 1895, No. 203.

In acknowledging receipt of your endorsement No. 436 dated 19th March 1895, I have the honour to submit a copy of the resolution of the Council on the subject of assessment on the goods shed erected on the beach and a copy of a statement received from the Port Office showing the actual income derived from the shed for 7 months of the year 1893, from which it will be seen that the assessment charged has been based on a good data and is not improper.

The grounds urged by the Superintending Engineer

VIth Circle that it should be reduced to Rs 22-8- Cal-
culated on the expected annual rental of Rs 300 to Rs 360
cannot stand, when the actual rental derived from the
building has been known to be Rs 785 for 7 months or
Rs 1340 for one year on an average. The Council in dis-
posing of the appeal lodged by the Post officer have
taken into consideration the above circumstances of the
case and confirmed the assessment.

From the Collector of Tinnevely, dated 22nd July
1895, Disposal No ¹³¹⁹/_{Genl.}

In returning the papers relating to the
assessment levied by the Tuticorin Municipality on
the goods shed at Tuticorin, received with your endorsement
No 725 dated 21st May 1895, I have the honour to observe
that the Municipality, in assessing the goods shed, appears
to have calculated the assessment on the actual amount
received by way of fees or rent from persons who from
time to time deposit their goods in various portions thereof,
this amount being based upon a statement furnished
by the Post officer and not on the annual rent which
such a building might be expected to realize, if let
out as a whole; that is, the Municipality wishes to
tan

tax the earnings of the building and not its rental.

2. I doubt whether the interpretation put by the
Council upon Section 65(1) of the District Municipalities
Act is correct. My view is that, for building in a given
situation, the rental on which the tax should be fixed
should be that for which similar buildings in that
situation would let as a whole from month to month
or year to year. For this purpose it seems probable that
the calculation of Rs 360 per annum or Rs 30 per mensem
which the Executive Engineer has adopted for this goods
shed is fair.

Order, 19th August 1895, No 1372 h hris

The Council will be informed that
under Section 65 of act IV of 1884 the annual
value of a building is deemed to be the gross or
annual rent at which it might reasonably be
expected to let from month to month or from year
to year, and that the fact that its earnings on
account of its use for a particular purpose by
Government amount to a larger sum than this
does not entitle the Council to increase the tax.
If the excessive tax is repeated Government will
be

be compelled to take action under Act II of 1881.

(True Extract)

W. Francis

Sq. Under Secretary

for Chief Secretary.

To

The Chairman, Muz. Council, Tuticorin.

" Collector of Tinnevely.

" Public Works Department.

Govt. of { 1895 } Madras.

Local and Municipal Department.

To

The Public Works Dept^o

No 1920 of 1-8-95

2249 C of 10-7-95

814 C of 4-3-95-

Proceedings, dated 19th August 1895,
No. 1372 M. No.

License fees

Subject.

Informing the Tuticorin Municipality Council that under Section 65 of Act IV of 1884, the annual value of a building is deemed to be the gross annual rent at which it might reasonably be expected to let from month to month or from year to year, and that the fact that its earnings on account of its use for a particular purpose by Government amount to a larger sum than this does not entitle the Council to increase the tax.

P. W. CURRENT No. 6557

Recd

Recd. 26. 8. 95

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No 2195 of 3 September 1895

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Communicated
to the Suptg. Engrs
VI circle

S no 8

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DESPATCHED
11 SEP 96

S. G. VI circle
other Supts. Engrs
C. A. to Govt

6551
Govt. of 1857 Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 3^d September 80 No. 21954

Municipal assessment.

Pro: Local & Municipal Dept
refusing, in connection with
the tax levied by the Municipal
Council on the Goods shed at
Kuticorin, the data on
which the - of a building
should be fixed, Comptroller
Supt Engineer & Civil.

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