

Number of pages. 108
Date of receipt. 8.12.36
M.R.O. 1-82 400-22-11-80

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	150	Press —Mis.—
Dated	13-2-1867.	

Not to be folded or roughly handled

No. 51. Read the following letter from the Honorable R. S. ELLIS, c. B., Sanitary Commissioner for Madras; the Honorable J. D. MAYNE, Acting Advocate General; and Major C. S. HEARN, Commissioner of Police, the Committee appointed to revise Act IX of 1865, to the Chief Secretary to Government, Fort Saint George; dated Madras, 5th February 1867.

We have, in accordance with the Orders of Government, under date the 4th July 1866, given our best consideration to the revision required in the Schedules of Act IX, 1865, and we have endeavoured to make such alterations and additions to the Act as inquiry led us to think necessary.

2. The accompanying Bill is submitted for the approval of the Government, as containing the amendments of the Municipal law which we have considered advisable.

3. The taxes which are imposed under the existing law, for Municipal purposes, are as follows, and the estimated results for the year 1866 are placed opposite each tax:—

A house tax of $7\frac{1}{2}$ per cent. on houses, buildings and lands, according to the annual value thereof.....	2,30,000
Tolls on vehicles and animals entering Municipal limits..	60,000
Tax on vehicles and animals kept within Municipal limits... ..	60,000
Tax on professions and callings... ..	1,50,000
	5,00,000

The estimated expenditure under the various headings for 1866 is as follows:—

Road work.....	1,37,150
Masonry.....	40,000
Improvements.....	36,400
Conservancy.....	1,00,000
Lighting.....	10,000
Police.....	1,03,000
Supervision and management.....	73,450
	5,00,000

4. It will be perceived that the entire Municipal income is absorbed in the ordinary current expenditure, leaving no means of hypothecating any source of revenue for the purpose of raising loans for works of improvement which are urgently required in the Town of Madras.

5. It is well known that the drainage of the Town is very defective; there is no other water supply than that afforded by wells, which have become so contaminated by the percolations of the surrounding soil as to be dangerous to the public health; the Town is insufficiently lighted; the conservancy is imperfect, and there is an urgent necessity for providing improved market places and slaughter-houses.

6. Under these circumstances, it seems necessary that the Municipal income should be increased, and for this purpose we have proposed two new taxes, and we venture to recommend that the existing tax on houses, buildings, and lands should be raised from $7\frac{1}{2}$ to 10 per cent.

7. The new taxes which we submit for the consideration of the Government are, a Sea toll and a Registration fee on places at which spirituous or intoxicating liquors are sold, whether by wholesale or retail.

8. We have altered considerably the Schedules which relate to the License tax on professions, trades, and callings.

The objects which we have kept in view are to remove the difficulties experienced by the Municipal Commissioners in the application of Schedule C of Act IX of 1865, and to diminish, as much as possible, unfairness in the incidence of this tax.

9. It is almost inevitable that there will be considerable inequality in the proportion which the several classes pay as a License tax, to the amount of profit derived from their several callings. We have endeavoured to furnish some standard for the guidance of the Municipal Commissioners in assessing the tax, by making the gross rental of places of business in each trade or calling the test of the class into which a large proportion of the rate-payers should be included.

10. This test will be applied to all Hotel-keepers, Lodging or Boarding House-keepers, Shop-keepers, owners of Printing Presses or Oil Mills, Manufacturers, Artizans, and Traders.

As regards these persons we have limited the incidence of the tax to narrower limits than under Schedule C, Act IX of 1865.

No one whose place of business is estimated at less than two Rupees per mensem will be liable to the License tax.

This limit will, we trust, secure the tax from proving oppressive to the poorest class of the inhabitants.

11. We have also altered the amount of the taxes to be paid by each of the five classes comprised under Schedule C, by increasing the rates at present paid by the three highest classes, and by reducing the rates paid by the two lowest classes.

These two last classes will pay respectively 12 and 4 Rupees annually, instead of 15 and 6 Rupees as at present.

We trust that the rates which we have proposed, will be found more equitable than those regarding which complaint has been made.

12. In framing these Schedules, and indeed throughout all the revision of Act IX of 1865, we have endeavoured to obtain from those who may fairly be considered to represent all classes of society in the Town of Madras, advice and information.

13. We have been favored with a considerable number of written and verbal communications regarding the amendments required in the present Municipal Act and to these we have given our best attention.

We availed ourselves of the experience of one of the Members of our Committee, the late Colonel Temple, who, as President of the Municipal Board, gave us valuable aid in amending certain Sections of the Act, which in practice were found defective.

All the most important alterations contained in the Draft Bill, which we have now the honor to submit to the Government, were seen and approved by Colonel Temple.

14. In proposing such taxes as would give to the Municipality an increase of revenue, which is necessary to enable the Commissioners to make improvements

urgently required for the health and comfort of the people of Madras, we have selected two indirect taxes, as being less disliked by the majority of the people, and as being by their nature but little felt by the poorest classes.

15. We have endeavoured to make a rough estimate of the net produce of the toll on bales, parcels, animals, &c., exported and imported by sea, from or into the port of Madras, at the low rate which we propose to levy, namely, one Anna on each parcel or animal, and one Rupee per boat-load on articles carried in bulk, and we believe that by this tax a net revenue of one lakh of Rupees will be realized.

16. The license tax on the Registration of places where spirituous or intoxicating liquors are sold by wholesale or retail will, we believe, realize a net revenue of 40,000 Rupees.

We have endeavoured to ascertain the probable revenue which will be derived from the License tax under the amended Schedules, and information on this point has been furnished from the Municipal Commissioner's Office.

The Municipal Commissioners estimate the probable collections under the amended License tax at 1,42,388 Rupees.

17. The increase of the house and land assessment, from $7\frac{1}{2}$ to 10 per cent. on the annual value, will add 73,000 Rupees to the Municipal revenue.

The total probable revenues of the Municipality, should our recommendations be approved, would be as follows:—

License tax...	1,42,388
Liquor license	40,000
House and land tax at 10 per cent.....	2,93,000
Carriage license.....	60,000
Cart registration... ..	12,000
* Tolls on vehicles and animals.....	36,000
Sea tolls.....	1,00,000
	6,83,388

*Although the Tolls levied on Vehicles and animals were estimated in 1866, by the Municipal Commissioners at 60,000 Rupees these have been farmed out for 1867, for 36,000 Rupees only.

* Tolls on vehicles and animals.....

36,000

1,00,000

6,83,388

Miscellaneous.

Government contribution for maintenance of roads... ..	25,047
Rents of markets, slaughter-houses, &c.....	29,000
Proceeds of People's Park.....	4,000
	58,247

Grand Total... 7,41,635

18. In the Draft Act now submitted to Government we have made provision for the imposition of rates for lighting the Town by Gas, and for supplying the Town with water.

These rules will only be required when the Gas-works and Water-works are completed, but we have thought that, in revising the present Act, it is desirable to render it as complete as possible.

19. For the same reason we have provided for the taking a census of the population and for the registration of births and deaths, and have in this respect assimilated the proposed Madras Act to those of Calcutta and Bombay.

No. 52. ORDER THEREON, 13th February 1867, No. 150.

In their Proceedings of the 4th July last the Government appointed the gentlemen whose names are entered in the margin as a Committee to revise the Schedules appended to the Madras Municipal Act IX of 1865, and amend the Act in any other respects in which it might be deemed susceptible of improvement. The Advocate General was subsequently added to the Committee.

Honorable R. S. Ellis, C. B.
Colonel J. Temple.
Major C. S. Hearn.

2. The Bill submitted with the letter above recorded is the result of the inquiries instituted by the Committee. In it the Schedule C. to Arts, Professions, Trades, and Callings liable to be taxed, the unsatisfactory working of which led to the appointment of the Committee, has been revised by increasing the rates payable by the three higher classes and by reducing the rates payable by the two lower classes, and with the view of furnishing a standard for the guidance of the Commissioners in assessing the tax the Committee have made the gross rental of places of business in each trade or calling the test of the class into which a large proportion of the rate-payers are to be included. They propose that persons, whose places of business are estimated at a gross rental of less than Rupees 2 per mensem, shall be excluded from the operation of the tax.

3. With the object of increasing the revenues of the Municipality the Committee have made provision in their Bill for—

(a). Increasing the House and Land Assessment from $7\frac{1}{2}$ to 10 per cent. on the annual value.

(b). For a toll on Bales, Parcels, Animals, &c., exported and imported by sea from or into the Town of Madras, at the rate of 1 Anna on each Parcel or Animal, and of 1 Rupee per boat-load on articles carried in bulk; and

(c). For the imposition of a License Tax on the registration of places where spirituous or intoxicating liquors are sold by whole sale or retail.

4. Provision has also been made for the imposition of rates for lighting the Town by Gas, and for supplying it with water, as well as for taking a census of the population and for the registration of births and deaths.

5. Excluding the two last mentioned rates, which will not come into operation until Gas-works and Water-works shall have been completed, the Committee estimate that the new sources of taxation provided for in the Bill will yield an increase of nearly two and a half lakhs of Rupees to the income of the Municipality.

6. The Governor in Council is not prepared at present to record a decided opinion in favor of the several recommendations made by the Committee, but he sees no objection to the introduction of the Bill into the Council where its provisions will be carefully and deliberately considered. Meanwhile, copies of the Bill and of the

Committee's letter, and of this order, will be laid on the Editors' Table, in order that the public may have an opportunity of considering it, and of discussing its provisions.

(True Extract.)

Chief Secretary.

To the Honorable R. S. Ellis.
„ Legislative Department.
„ Municipal Commissioners.

A
BILL

TO

Amend the Law relating to the appointment of Municipal Commissioners for the Town of Madras and the management of its Municipal affairs, and to make better provision for the Police, Conservancy and Improvement of the said Town, and to enable the said Commissioners to levy taxes, tolls and rates therein.

Whereas it is expedient to amend the Law relating to the appointment of Municipal Commissioners for the Town

Preamble. of Madras and the management of its Municipal affairs, and to make better provision for the Police, Conservancy and Improvement of the said Town, and for Lighting and Water-supply, for the enumeration of the inhabitants and for the Registration of births and deaths, and to enable the said Commissioners to levy taxes, tolls and rates therein; it is enacted as follows:—

1. *Act IX of 1865 (the Madras Municipal Act of 1865)* is hereby repealed, except so far as it repeals the whole, or any part, of any other Act, and except as to any assessment which shall have been made, or to any act or offence which shall have been done or committed, or to any fine or penalty which shall have been incurred, or to any money which shall have become due, or to any proceedings which shall have been commenced before this Act shall come into operation. Any sum of money due, or which may become due, under the said Act, may be levied and recovered by the Municipal Commissioners under the provisions of this Act.

2. The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction:—

Interpretation. The word "Town" shall include all places within the local limits of the ordinary original civil jurisdiction of Her Majesty's High Court of Judicature at Madras.

The expressions "The Municipal Commissioners" and "The Commissioners" shall mean the persons appointed by the Governor in Council to conduct the affairs of the Municipality of Madras, under this Act.

The word "Building" shall mean any house, hut, shed, or roofed inclosure, whether used for the purpose of a human habitation or otherwise.

The word "Street" shall mean any road, street, square, court, alley, or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, wall, verandah or other erection or structure as may be between the roadway and the main wall of any house or houses adjacent thereto, and also the roadway over any public bridge or causeway, within the town; and the expression "in or near any street" shall designate any place within the town. Provided that nothing in this Section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

The word "Land" shall include messuages, buildings, tenements, and hereditaments of any tenure.

The word "Month" shall mean calendar month.

The word "Oath" shall include any affirmation or declaration lawfully substituted for an oath.

The word "Owner" shall mean the person for the time being, receiving the rent of the land or premises or in charge of the animal or thing in connection with which the word is used, whether on his own account, or as agent, or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person, shall be liable to make any outlay by this Act required to be made by the owner of such land

or premises, in excess of the amount of the funds of the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

The word "Person" shall include any association or body of persons, whether incorporated or not.

Words importing the singular number shall include the plural number; and words importing the plural number shall include the singular number.

Words importing the masculine gender shall include the feminine.

3. There shall be six Commissioners for the purposes of this Act. The Municipal Commissioners to be six in number and to be a corporation for the purposes of this Act. Three of the said Commissioners shall be paid Commissioners, and their pay and allowances shall be fixed and regulated as in this Act provided; and three shall be unpaid. The three paid Commissioners shall be appointed by the Governor in Council, and shall be removable at his pleasure. The three unpaid Commissioners shall be selected from the resident inhabitants of the town of Madras; they shall be appointed by the Governor in Council, and shall each hold office for three years, subject to removal for misconduct, and shall be eligible for re-appointment. The Commissioners shall be styled "The Municipal Commissioners for the Town of Madras, and shall by such name be a body corporate, and have perpetual succession, and by such name shall sue and be sued."

4. The Municipal Commissioners shall have and use a Common Seal, and shall have their name engraven thereon in legible characters in the English language. And all contracts entered into in respect of any sum exceeding one hundred Rupees shall be in writing, and shall be sealed with the Common Seal of the Commissioners. All such contracts shall be varied or discharged in a similar manner.

municipal Commissioners respectively, or any of them, if this Act had not been passed.

4
5. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies, whether derived under

Statute 33, George III, Chap. 52, Section 158, or Act VIII of 1851, or Act IX of 1865, and other property, moveable and immoveable of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder, which shall, on the date on which this Act shall take effect, be vested in, or held in trust for the Municipal Commissioners appointed under the said Act IX of 1865, who shall hereafter in this Act be designated the late Municipal Commissioners, or which would have been vested in or held in trust for such Municipal Commissioners but for the passing of this Act, and all such estate and interest of and in the same respectively, as shall then be or would have been in, or in trust for the said Municipal Commissioners or any of them, with all rights of way and other rights and easements now used and enjoyed by the said Municipal Commissioners, shall, on and from the date when this Act comes into operation, be vested in the Municipal Commissioners appointed under this Act and their successors, and all persons who shall then owe any money to the late Municipal Commissioners or to any person on their behalf, shall pay the same to the Municipal Commissioners appointed under this Act or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from the late Municipal Commissioners, shall be paid by or be recoverable from the Municipal Commissioners; and all contracts, agreements, mortgages, bonds, covenants and securities made or entered into before this Act comes into operation, to, with, or in favor of, or by or for the said late Municipal Commissioners, or any previous Municipal Commissioners for the Town of Madras, or any of them, or any person on behalf of such late Municipal Commissioners respectively, and all rights of action and suit arising out of contract or otherwise, shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to, the Municipal Commissioners, in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to, the said late Mu-

6. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Municipal Commissioners previously to the coming into operation of this Act shall abate or be discontinued or prejudicially affected by this Act, but shall continue and take effect, both in favor of and against the Municipal Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Municipal Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings, commenced previously to the coming into operation of this Act, shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Municipal Commissioners under this Act, being, in reference to the matters aforesaid, in all respects substituted for the late Municipal Commissioners.

7. All monies received by the Municipal Commissioners by virtue of this or any other Act, all fines, fees, and penalties, paid to or levied by them, under this Act, and all monies which may be assigned by Government for purposes of conservancy or improvement in the Town, shall constitute a Fund, which shall be called the Municipal Fund of Madras, and shall, together with all property of what nature or kind soever which may become vested in the Commissioners, be under the direction, management, and control of the Commissioners, in the manner hereinafter provided, and shall be held and applied by them as Trustees for the purposes of this Act.

8. The Governor in Council shall, from time to time, nominate one of the paid Municipal Commissioners appointed under this Act to be President of the Board of Commissioners.

Such President shall be removeable from office by the Governor in Council at his pleasure.

9. The President and paid Municipal Commissioners may respectively receive such salaries, out of the Municipal Funds, as shall from time to time be fixed by the Governor in Council. Provided that the salary for any such Commissioner shall not exceed twelve thousand Rupees a year, if the Commissioner holds no other appointment or occupation, or six thousand Rupees a year if he holds any other appointment or occupation.

10. The Governor in Council may grant such leave of absence to any President or paid Commissioner appointed under this Act as he shall think fit, and in any case in which leave of absence shall be granted to any President or paid Commissioner, the Governor in Council may appoint some person to act as President or Commissioner in his place, or may make such arrangements for the carrying on the duties of his office, during his absence on leave, as shall to him seem proper. And the Governor in Council shall, out of the funds applicable to the purposes of this Act, direct the payment to any President or Commissioner aforesaid of such allowance, during absence on leave, as shall to him seem proper. Provided that no greater expenditure from the said funds shall be in any case incurred on the whole, by reason of any allowance paid under this Section, than would have been incurred had no leave been granted.

11. The Municipal Commissioners may, from time to time, appoint all such officers as they shall think necessary and proper to assist in the execution of this Act, and may, from time to time, remove any of such officers, and appoint others in their place, and, out of the funds applicable to the purposes of this Act, may pay such salaries to the said officers respectively as the Commissioners shall think reasonable. Provided that no persons shall be appointed to, or removed from, any office, the monthly salary of which exceeds two hundred Rupees, without the sanction of the Governor in Council.

12. Clause 1.—No President, Commissioner, or officer, or servant of the Commissioners shall be in any wise concerned, or interested in any contract or work, made with, or executed for the Commissioners. If any President, Commissioner, or other officer, or servant, be so concerned or interested, he shall be incapable of afterwards holding or continuing in any Office or employment in or under the Commission, and shall forfeit the sum of five hundred Rupees which may be recovered by suit, by any person, with full costs of suit. Provided that no person, being a share-holder of any Joint Stock Company established by, or under the provisions of, any Act of Parliament, or of the Government of India, or by Charter, shall be prevented from being employed as a Commissioner or other officer, or servant, by reason of any contract between such Company and the Commissioners, or of any work executed by such Company.

Clause 2. If any person employed in or under the Commission, not being a public servant within the meaning of Section 21 of the Indian Penal Code, shall accept or obtain or agree to accept, or attempt to obtain from any person, for himself, or for any other person, any gratification whatever, other than legal remuneration, as a reward for doing, or forbearing to do, any official act, or for showing or forbearing to show, in the exercise of his official functions, favor or disfavor, to any person, or for rendering or attempting to render any service or dis-service to any person, with the Commissioners, or with any public servant, or with the Government, as such, he shall be punished in the manner provided by Section 161 of the Indian Penal Code.

13. The Commissioners shall provide and keep an office within the town for the transaction of business.

14. The Municipal Commissioners shall meet at least once in every week. The attendance of two Commissioners, one of whom shall be a paid Commissioner, shall be necessary to constitute a meeting. If at any meeting at which the President is not

present the Commissioners are equally divided in opinion on any question, the determination of such question shall be reserved for a future meeting, and at least six days' notice thereof shall be given to each Commissioner. In all cases of equality of votes, the President shall have a casting vote, in addition to his vote as a Member of the Commission.

15. Minutes of the Proceedings of all meetings of the Commissioners shall be drawn up, and fairly entered in a book to be kept for the purpose, and shall be signed by the Commissioners present after each meeting; and the said Minutes shall, at all reasonable times, be open at the office of the Commissioners to the inspection of any rate or tax-payer without charge.

16. The Commissioners may enter into contracts, in manner hereinbefore provided, with any person for the execution of any works directed or authorized by this Act to be done by the Commissioners, or for any other things necessary for the purposes of this Act.

17. On or before the first day of October in each year, the Commissioners shall submit to the Governor in Council an estimate of the income and expenditure of the Municipality for the year commencing on the 1st of January then next succeeding, prepared in such detail and form as the said Governor in Council may direct, which estimate shall be published in the Official Gazette.

18. It shall be competent to the Governor in Council to pass, or to reject, or modify all or any of the items entered in the estimate, provided that no modification shall be made inconsistent with the provisions of this Act. No new work or series of works, not provided for in the estimate as sanctioned by the Governor in Council, the estimated cost of which exceeds one thousand Rupees, shall be commenced without the sanction of the Governor in Council previously obtained.

Minutes of Proceedings to be kept and to be open for inspection.

Mode of contracting by, and on behalf of, the Commissioners.

Commissioners to submit an estimate of income and expenditure.

Estimate to be sanctioned by the Governor in Council.

19. The Commissioners shall, as soon after the first day of January in every year as may be practicable, prepare a detailed statement, showing the nature and amount of the receipts and disbursements on account of the Municipal Fund for the past year, and also a report of their Proceedings during that year; and such statement and report shall be printed and published for general information. The accounts of the Municipal Commissioners shall be audited annually by such person as the Governor in Council shall appoint.

Taxes, Tolls, and Rates leviable under this Act.

20. It shall be lawful for the Municipal Commissioners, with the approval of the Governor in Council, to levy, for the purposes of this Act, taxes on carriages, carts, horses and other animals as described in Schedule A to this Act annexed; fees upon the registration of carts; or, tolls on carriages, carts, and animals entering the Municipal limits; or, a tax upon arts, professions, trades or callings; or a tax upon the sale of spirituous and intoxicating liquors; or a Sea Toll upon bales, barrels, cases and other packages and upon animals entering the Municipal limits by sea, or rates, which may consist of a rate not exceeding ten per cent., on houses, buildings, and lands, according to the annual value thereof. It shall be lawful for the Commissioners, with the approval of the Governor in Council, to raise the Funds required for the purposes of this Act from all or any one or more of the above sources as they shall decide. And the Commissioners may exempt, in whole or in part, from the payment of any rate or tax under this Act, any person who, by reason of poverty, may be unable to pay the same.

Taxes on carriages, horses, and other animals.

21. If it shall be determined by the Municipal Commissioners, with the approval of the Governor in Council, to levy, for the purposes of this Act, taxes on Carriages, Horses, and other animals, such tax shall be levied as provided in Sections 22 to 29 of this Act.

Taxes on carriages, &c., to be levied as provided for.

22. A tax, at a rate not exceeding the rates specified in Schedule A to this Act annexed, shall be imposed upon every carriage, horse, pony, mule, ass, dog, bull, bullock, male buffalo, camel and elephant, kept within the Town, and shall be payable in advance. Provided that this Section shall not apply to, or include—Gun-carriages, or Ordnance carts or wagons: Cavalry horses, or horses of the Mounted Police: Horses and carriages belonging to officers doing Regimental duty with the Regular Troops at the Presidency and Members of the Town Police at the rate of one horse and one carriage for each person; horses, ponies, mules or bullocks belonging to the Government, or to the Commissioners; vehicles kept for sale and not used for any other purpose, if the property of and kept by *bona-fide* dealers in such vehicles.

23. The owner or person having the charge of every carriage, horse, pony, mule, ass, dog, bull, bullock, male buffalo, camel, or elephant kept within the Town, shall, within one month from the date on which the approval of the Governor in Council in Section 21 mentioned, shall have been notified in the "Fort Saint George Gazette," and thenceforward, within sixty days from the 1st day of May and the 1st day of November in each year, send to the office of the Commissioners a statement in writing signed by him, containing a description of the vehicles and animals liable to the tax, for which he desires to take out a license. The owner shall, at the same time, pay to the Municipal Commissioners, the half-yearly taxes payable by him, according to the rates given in Schedule A to this Act annexed. Any person becoming possessed, between the first day of May and the first day of November, or between the first day of November and the first day of May, of a carriage or animal so kept shall, within sixty days of becoming so possessed, send to the office of the Municipal Commissioners a similar statement, together with the full amount payable for the then current half-year according to the said Schedule. Provided always that no person shall be liable to be taxed under this Section for any carriage or animal which shall have been in his possession for sixty days only, or any less period in any half-year.

24. On receiving the amount of the taxes as aforesaid, the Commissioners, or some person duly authorized by them in that behalf, shall give to the person paying the same, a license for each of the vehicles and animals for the period in respect of which the money is received. The owner of every carriage and animal aforesaid, who shall have received a license for the same, shall, at all reasonable times, during the said period, be bound, under a penalty in default thereof not exceeding five Rupees, to produce such license, when called upon to do so by the Commissioners or any person duly authorized in writing by them to demand its production.

25. If the owner of any carriage, or animal so kept as aforesaid, shall not have duly taken out a license under the last preceding Section, he shall, on conviction before a Magistrate, be fined the full amount payable by him in respect of such carriage or animal, and such further sum not exceeding twenty Rupees as the Magistrate may direct.

26. All carriages kept for the purpose of being let out for hire, by the day, or trip, shall bear a registration number in such manner as the Municipal Commissioners shall direct; and any owner of such carriage, who shall fail to affix the registration number assigned to such carriage, shall be liable to a fine not exceeding ten Rupees.

27. The Commissioners, at their discretion, may compound for any period not exceeding one year, with livery stable-keepers, and other persons keeping carriages, or animals aforesaid, for hire, for a certain sum to be paid for the carriages, or animals, so kept by such persons, in lieu of the taxes specified in Schedule A. And if any person, having so compounded, shall refuse to pay the sum compounded for, on the demand of the Commissioners, he shall, on conviction before a Magistrate, be liable to a fine not exceeding three times the amount so payable.

28. Whenever the owner of a carriage or animal, as aforesaid, kept for the time being in premises situated within the Town, shall not reside in the Town, the tax due for such carriage, or animal, shall be recoverable from the person in whose premises it is for the time being kept.

29. The Commissioners shall, from time to time, cause to be prepared and entered in distinct columns, in a book to be kept at the Office of the Commissioners, and to be open to the inspection of any person who shall apply for leave to inspect the same, a list of the persons who, during the then current period of six months, shall have received a license under Section 23 of this Act, and of the vehicles and animals in respect of which they may have paid.

Registration of Carts and other vehicles without springs.

30. If it shall be determined by the Municipal Commissioners, with the approval of the Governor in Council, to levy, for the purposes of this Act, fees for the registration of carts and other wheeled vehicles without springs, such registration shall be made and fees levied as provided in Sections 31 to 33 of this Act.

31. Every cart, and other wheeled vehicle without springs, kept within the Town, shall be registered in the office of the Commissioners with the name and residence of the owner, and shall bear the number of such registration in such manner as the Commissioners shall direct. Provided that this Section shall not apply to, or include Gun-carriages, Ordnance Carts or Wagons, the property of Government, or Conservancy Carts, or other such vehicles belonging to the Commissioners.

32. The registration of carts, and other vehicles under the last preceding Section, shall be made and the numbers assigned half-yearly, upon such days as the Municipal Commissioners shall notify; and such fee as they shall fix, not exceeding two Rupees,

Carriages, &c., within the Town, although owned by persons not residing therein, liable to the tax.

List of persons licensed under Section 23 to be entered in a book.

Registration of carts, &c., to be made as provided for.

Registry and numbering of carts, &c.

Fee for registration.

shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January, of any such cart or other vehicle which has not been registered for the then current half-year, shall, within fifteen days of becoming so possessed, register the same; and the Commissioners shall grant registration in every such case, on payment of the fee for the current half-year. When any registered cart, or other vehicle is transferred within any half-year, it shall be registered a new in the name of the person to whom it has been transferred, and a fee not exceeding four Annas shall be paid for every such last-mentioned registration. The register of carts, and other wheeled vehicles without springs, shall be open to public inspection at all reasonable times without charge.

33. Whoever owns or keeps any cart, or other wheeled vehicle not on springs, required by this Act to be registered, without having caused the same to be registered under the last preceding Section, or shall fail to affix thereto the registration number prescribed in Section 31, shall be liable, on conviction before a Magistrate, to a fine not exceeding ten Rupees: and the Commissioners, or any officer duly authorized by them, may seize, or cause to be seized any such cart, or other vehicle (provided the same be not employed, at the time of seizure in the conveyance of any passengers or goods), together with the horses, bullocks, or other animals drawing the same, and may detain them: and all Police Officers are hereby required, on the application of the Commissioners or other Officers as aforesaid, to seize and detain the same. If the person owning or keeping such cart, or other vehicle, shall be convicted before a Magistrate under this Section, and ordered to pay a fine, and if the fine be not paid or if the vehicle seized be not claimed, within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Commissioners, and the proceeds applied to the payment of the fine, or the registration fee, and to the costs and charges incurred on account of the seizure detention, and sale; and the surplus (if any), if not claimed by the owner or the person keeping such cart or other vehicle, within a further period of twenty days, shall be forfeited to the Commissioners.

Penalty for not registering a cart or other vehicle.

Tolls payable for carriages and other vehicles, and for animals entering the Town.

34. If it shall be determined by the Municipal Commissioners, with the approval of the Governor in Council, to levy, for the purposes of this Act, tolls on carriages, carts, and animals entering the Municipal limits, such tolls shall be levied as provided in Sections 35 to 41 of this Act.

35. Tolls, at the rates mentioned in Schedule B annexed to this Act, shall be levied upon all carriages, carts, horses, and other animals entering the Municipal limits, and the Commissioners may construct toll bars and gates, and gate-keepers' stations, and may place the collections of such Tolls under the management of such persons as may appear to them proper, or may farm out the same, and shall frame Bye-Laws for the guidance of such Toll Collectors; and all persons employed in the management and collection of such Tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any Assessment or Tax under this Act. Provided that this Section shall not apply to carriages, carts and animals licensed or registered by the Commissioners: and provided, also, that no more than one payment of Toll shall be demanded for and in respect of any carriage, cart, or animal, in any one period of twenty-four hours, counted from midnight to midnight.

36. In case of non-payment of any such Toll on demand, the Officers appointed to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the Toll, and if any Toll, together with the cost arising from such seizure, remains undischarged for forty-eight hours, the Municipal Commissioners may sell the property seized for discharge of the Toll, and all expenses occasioned by such non-payment, seizure, and sale. Any surplus that may remain shall be returned, on demand, if made within six months but not otherwise, to the owner of the property. After seizure, of the property as aforesaid, the Commissioners shall forthwith issue a notice that, after the expiration of two days, exclusive of Sunday, they will

Tolls for carriages, &c. to be levied as provided for.

Tolls to be levied on carriages, carts, and animals entering Municipal limits.

In case of non-payment of toll, vehicle, &c., may be seized.

sell, at such place as they may state in the notice, the property by auction. Provided that, if, at any time before the sale has actually begun, the person whose property has been seized shall tender to the Commissioners, on other Officer appointed by them, the amount of all expenses incurred and of the Toll payable by him, the Commissioners shall forthwith release the property seized.

37. No Tolls shall be paid for the passage of Troops, and Military Troops, Military Stores, Police, &c., exempt. Stores and Equipages of their march, or of Military or Police Officers on duty, or of any person or property in their custody; but no other exemption from payment of the tolls levied under this Act shall be allowed.

38. It shall be lawful for the Municipal Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the Municipal limits, and the Commissioners shall issue licenses for such carriages, carts, or animals; and, while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls, as aforesaid, upon entering the Municipal limits, provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

39. In all cases of resistance to the lawful authority of the Toll Collectors, all Police Officers shall be bound to assist the Toll Collectors, when required; and, for that purpose, they shall have the same power which they have in the exercise of their ordinary Police duties.

40. Every person, other than persons appointed to collect the Illegal collection of tolls. tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully or extortionately demand or take any other or higher toll than the lawful toll, or, under color of this Act, seize or sell any property knowing such seizure and sale to be unlawful, or in any manner extort money or any valuable thing from any person under color of

Police to assist Toll Collectors.

Illegal collection of tolls.

this Act, shall be deemed to have committed the offence of cheating, or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences, respectively, by the Indian Penal Code.

41. A table of the tolls authorized to be taken at any toll gate or station, legibly written or painted in English words and figures, and in the Tamil, Telugu, and Hindustani languages, shall be put up in a conspicuous place near such gate or station.

42. If it shall be determined by the Municipal Commissioners, with the approval of the Governor in Council, to levy for the purposes of this Act, a tax on Arts, Professions, Trades, and Callings, or a tax on the sale of spirituous or intoxicating liquors, or both, such tax or taxes shall be levied as provided in Sections 43 to 48 of this Act.

43. On and after the day when this Act shall come into operation, every person who shall within the Town exercise any of the Arts, Professions, Trades, or Callings specified in Schedule C to this Act annexed, shall cause his name to be registered annually in the Office of the Municipal Commissioners and shall take out a Certificate of such annual Registration, and shall pay for the same such annual sum as is in the said Schedule C mentioned. Provided that where any person shall commence to exercise any of the said Arts, Professions, Trades or callings after the 30th June, he shall, for his Certificate of Registration for that year, be liable to pay only one-half of such annual sum mentioned in the said Schedule C; and where any person shall cease to exercise any such Art, Profession, Trade or calling before the 30th September, one-half of such annual sum as has been paid by him for the then current year shall be refunded.

44. On and after the day when this Act shall come into operation, every wholesale or retail dealer in spirituous or intoxicating liquors shall cause each separate place of busi-

ness used by him for such sale to be registered annually in the Office of the Municipal Commissioners, and shall take out a separate Certificate of Registration annually for each such place of business, and shall pay for every such Certificate such annual sum as is specified in Schedule C2 to this Act annexed.

45. The Municipal Commissioners shall determine under which of the classes mentioned in Schedules C and C2 respectively to this Act annexed, every person or liquor shop liable to be taxed, shall be registered, and shall from time to time declare what are to be considered bazaars or markets within the meaning of this Act.

46. Every Certificate of Registration under Sections 43 or 44, shall be granted by the Municipal Commissioners or by some persons duly authorized by them in that behalf, and shall specify the date of the grant thereof, the name of the person to whom the Certificate is granted, and the sum paid for such Certificate.

47. Every Certificate of Registration which shall be granted before the 31st December 1867, shall have effect and continue in force from the day of the date thereof until the said 31st December 1867; and every such Certificate which shall be granted upon or at any time after that date, shall expire on the 31st December next after the day of the granting thereof.

48. If any person shall exercise his Art, Profession, Trade or Calling, or shall carry on the wholesale or retail sale of spirituous or intoxicating liquors within the Town for the space of two months in any one Calendar year, without having duly caused his name to be registered and taken out a Certificate of Registration as required by Sections 43 and 44, he shall be liable, on conviction before two Magistrates, to a penalty, not exceeding three times the amount which in the judgment of such Magistrates would have been payable by such person in respect of a Certificate duly taken out as aforesaid for the entire year.

49. If it shall be determined by the Municipal Commissioners, with the approval of the Governor in Council, to

levy for the purposes of this Act, a Sea Toll, such Toll shall be levied as provided in Sections 50 to 53 of this Act.

50. For every Bale, Barrel, Case, Bundle, Package, Sack or Parcel, and for every Animal exported or imported by sea, from or into the Port of Madras, whether to Ports beyond sea or to Ports on the Coast, there shall be paid to the Municipal Commissioners a Toll of one Anna; and for timber, Wood, Horns, Iron, Coal, and other articles carried in bulk, there shall be paid to the Municipal Commissioners a Toll of one Rupee for every Boat load or portion of a Boat load.

One Toll on every Bale i.e. and one Rupee on every Boat.

51. The Municipal Commissioners may place the collection of the Sea Tolls under the management of such persons as may appear to them proper, or may farm out the same, and may frame bye-laws for the guidance of such Toll Collectors; and all persons employed in the management and collection of such Tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any other rate or tax under this Act.

The Municipal Commissioners may farm out the Sea Tolls.

52. In case of non-payment of any such Toll on demand, the Officers appointed to collect the same may seize the bales, packages, or other articles on which the Toll is chargeable or any one or more of sufficient value to defray the whole amount of Toll unpaid. And if any Toll, together with the cost arising from such seizure, remains undischarged for forty-eight hours, the Municipal Commissioner may sell the property seized for discharge of the Toll and all expenses occasioned by such non-payment, seizure and sale. Any balance that may remain shall be returned on demand, if made within six months, but not otherwise, to the owner of the property. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice that after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice, the property by auction. Provided that if, at any time before the sale has actually begun, the person whose property has been seized shall tender to the Commis-

In case of non-payment of Sea Toll the Municipal Commissioners may seize the article liable, and may sell the same in satisfaction.

ers, or other Officer appointed by them, the amount of the Toll payable by him of all and the expenses incurred, the Commissioners shall forthwith release the property seized.

53. No Sea Toll shall be paid for the baggage of Troops or Exemptions from Sea Toll. for Military or Government Stores or for Her Majesty's Mails; but no other exemption from the payment of Sea Toll levied under this Act shall be allowed.

Rates to be levied on houses, buildings, and lands.

54. If it shall be determined by the Municipal Commissioners, with the approval of the Governor in Council, to levy, for the purposes of this Act, rates on houses, buildings, and lands, according to the annual value thereof, such rates shall be levied as provided in Sections 55 to 67 of this Act.

Rates on houses, &c., to be levied as provided for.

55. An annual rate, not exceeding ten per centum of their annual value, may be imposed by the Commissioners for the general purposes of this Act other than lighting and water supply, upon all houses, buildings, and lands, in the Town, and shall be assessed in the manner hereinafter described: Provided that it shall be at the option of the Commissioners, in lieu of such rate, to levy upon any lands unappropriated to any building or premises, or upon any native huts with their appurtenances, a fixed annual rate, not exceeding four Rupees, for every ground occupied by them, respectively. Any rate levied under this Section shall be due and payable by the owners of the said houses, buildings, lands, and huts, respectively, from and after the end of the first quarter of the year. The Commissioners may exempt from assessment any house, building, or land, the annual value whereof is less than fourteen Rupees, if the same be the sole rateable property of the owner.

Rates on all houses, buildings, and lands in the Town.

Proviso.

56. Houses, buildings, and lands situate in Fort Saint George, and buildings ordinarily used as places of public worship, shall not be liable to any rate under the last preceding Section.

Exemption of Fort Saint George, and buildings used for Public Worship.

57. When any house shall have been vacant for sixty consecutive days during any year, the Commissioners shall remit so much, not exceeding one-half of the rate of that year, as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his Agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice.

58. The estimated gross annual rent at which houses, buildings, and lands, liable to the rate or rates imposed under this Act upon houses, buildings, and lands, according to the annual value thereof, might reasonably be expected to let from year to year, shall, for the purposes of the rates leviable under this Act, be held and deemed to be the annual value of such houses, buildings, and lands. The value of a house, or building, so estimated, shall not include the value of any machinery contained therein.

59. The annual value at which lands, houses, buildings, or huts with their appurtenances, are to be assessed, or the area on which they are to be rated under this Act, shall be fixed by the Commissioners, and such lands, houses, buildings, and huts, with their appurtenances, shall be assessed or rated upon the value or the area so fixed, and for such purpose, the Commissioners may divide the Town into such and so many Districts as they may think fit, and may proceed to make a separate valuation or measurement District by District.

60. The annual value assessed, or the area fixed by the Commissioners as hereinbefore provided, shall be entered in a book to be kept at the Office of the Commissioners, wherein shall also be written in distinct columns the name of the owner of the property; or if the occupier, and not the owner, is the person liable to pay the rate, the name of the occupier, designation of the property, either by name or number sufficient to identify the same, together with

Remission on account of vacant houses.

Annual value of houses, buildings, and lands, how to be ascertained.

Annual value to be assessed by the Commissioners

Value assessed, owner's name, &c., to be entered in a book.

the name of the street or district in which such property is situate, and the amount of the rate assessed or fixed thereon.

61. The valuation which, at the date of this Act coming into operation, shall stand entered in the book kept at the Office of the Municipal Commissioners under Act IX of 1865, shall be taken to be the first valuation made under this Act, until such time as the Commissioners shall have caused a new valuation or measurement to be made.

62. When the name of the owner or occupier is not known, it shall be sufficient to designate him in the said book, and also in any notice or other proceeding under this Act, as the "owner" or the "occupier" of the property on which the rate is assessed, without further description.

63. When the valuation and measurement of any of the Districts of the Town, into which it may have been divided under Section 59 of this Act, shall have been completed, the Commissioners shall give public notice thereof, and of the place where the said book containing the valuation and measurement and the rate assessed, or a copy of the said book, may be inspected, by advertisement in the Government Gazette, and in one or more of the daily English Newspapers, and in one or more Vernacular Newspapers, published in Madras, also by placards posted up in conspicuous places throughout such District of the Town; and the person in whose custody such book may be shall permit every person claiming to be the owner or occupier of property included in the assessment or measurement, or the Agent of such owner or occupier, to inspect the book, and to make extracts therefrom without payment of any fee; and every person who does not claim to be such owner or occupier, to inspect and make extracts, in like manner, on payment of a fee of one Rupee.

64. The Commissioners shall, at the time and in the manner in the preceding Section mentioned, give public notice of a day, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation or measure.

Notice of time of revising assessment.

ment and assessment ; and in all cases in which any property is for the first time assessed, or in which the valuation or measurement of any property previously assessed is increased, shall give special notice thereof to the owners or occupier of such property. All appeals against such valuation or measurement and assessment shall be made to the Commissioners, by application in writing left at their office three days before the day fixed in the said public notice for the revising of the said valuation or measurement and assessment ; and, upon hearing such appeals, the Commissioners shall make such amendments, if any, in the said assessment and in the said book, as they shall think proper.

65. After the appeals have been inquired

After revision, the amendments to be authenticated by seal of the Commissioners.

into, and after the revision of the valuation, or measurement and assessment, has been completed,

the amendments, if any, made in the said book, shall be authenticated by the seal of the Commissioners, who, at the same time, shall certify that no valid objection has been made to the

valuation and assessment

Rate assessed to be deemed the rate for one year.

in the said book entered, except in the case, in

which amendments have been made as shown therein ; and thereupon, and subject to such alterations and amendments as may thereafter be duly made, the rate so assessed shall be deemed to be the rate for the year for which the assessment is made, and this period shall be calculated from the commencement of the year in which such revision has been carried out.

66. Provided always, that the Commis-

Alteration or amendment of assessment.

sioners may, at any time, amend the said book, by inserting therein the

name of any person whose name ought to be so inserted, or by inserting any property liable to the rate, after giving notice to such person as may be interested in the making of the amendment, of a day, not being less than fifteen days from the date of the service of such notice, when such amendment is to be made ; or by striking out the name of any person or any property not liable to the rate, or reducing the amount of the rate, without notice ; and if any amendment shall be made, in cases where notice is required, the same shall be deemed to have been made on the expiration of fifteen days after service of the said notice ; and any person interested in such amend-

ment may appeal, by application in writing to the Commissioners left at their Office three days before the day fixed in the said notice for such amendment.

67. It shall not be necessary to prepare a new assessment book need not be prepared every year.

new book every year, but the Commissioners may adopt the valuation or measurement and assess-

ment contained in the book for the past year, with such alterations as may, in particular cases, be deemed necessary, as the valuation or measurement and assessment for the year next following. Provided, al-

ways, that public notice of such valuation or

measurement and assessment shall be given in the manner prescribed in Section 63 of this Act ; and the provisions of that and the three following Sections shall be applicable to the said valuation or measurement and assessment, and to the book or books in which it is contained.

Appeals.

68. Appeals against any rate, toll or tax, assessed or demanded by

Hearing of appeals. the Commissioners under the previous provisions

of this Act, shall be heard and determined by two Magistrates. But no such appeal shall be heard, unless the amount of the rate or tax has been deposited with the Commissioners ; and no appeal against a rate assessed by the Commissioners under Section 59 shall be heard, unless complaint has been previously made to the Commissioners as hereinbefore provided. Provided that such Magistrates may, if they shall think fit, in all cases in which an appeal lies to them under this Act, state a case for the decision of the High Court, which decision or ruling shall have the effect of Law and carry costs.

69. Where a case has been so referred, the High Court shall pass

Decision of High Court on appeals. such order thereupon as shall seem right, and

shall also be empowered to direct by whom the costs of the appeal and reference are to be paid. A copy of the decision of the High Court, under the seal of the Court and the signature of the Registrar, shall be transmitted to the Magistrates by whom the reference was made, who shall proceed to dispose of the case conformably to the said decision.

70. Every such appeal shall be commenced within thirty days after the accrual of the cause of complaint; which shall, in respect of any rate, be deemed to accrue on the date of the certificate of the Commissioners in the assessment book, or in case of any subsequent amendment of the said book under the provisions of Section 66, upon the receipt, by the person aggrieved, of notice of such amendment; and in respect of any tax or toll, the cause of complaint shall be deemed to have accrued from the date upon which such tax has been fixed, or such toll has been demanded.

71. The assessment by the Commissioners of any rate, or tax, when no appeal therefrom is made as hereinbefore provided, and the adjudication of any appeal under the three preceding Sections, shall be final and conclusive.

Collection of Rates or Rents.

72. When any rate or rent is due, the Commissioners shall cause to be presented, to the person liable to the payment thereof, a bill for the sum due, which shall also contain a statement of the period, and a description of the property or thing for which the rate or rent is charged, and also a notice of the liability incurred in default of payment.

73. If the bill is not paid, by the person liable to pay the same, within seven days from the presentation thereof, the Commissioners may cause to be served upon such person a notice of demand, in the form contained in Schedule D, to this Act annexed, or to the like effect; and if he shall not, within seven days from the service of such notice of demand, pay the sum due, or show sufficient cause to the

satisfaction of the Commissioners, for non-payment of the same, such sum, with all costs, may be levied by distress, and sale of the goods and chattels of the defaulter, or if the defaulter be the occupier of any house, building, or land, in respect of which a rate or tax is due, by distress and sale of any goods and chattels found on the premises, under a warrant in the form contained in Schedule E, to this Act annexed, or to the

like effect, to be issued for that purpose by the Commissioners. For every notice of demand under this Section, which the Commissioners shall cause to be served upon any person, a fee not exceeding one Rupee, the amount of which shall be, in each case, fixed by the Commissioners, shall be paid by such person. Such fee shall be added to the amount of the rate or rent in respect of which the notice is given, and, if not duly paid, shall be levied in the same manner as such rate or rent may be levied.

74. The officer charged with the execution of a warrant of distress, under the last preceding Section, shall make an inventory of the goods and chattels seized under any such warrant, and shall, at the same time, give a notice in writing, in the form contained in Schedule F, to this Act annexed, to the person in possession thereof at the time of the seizure, that the said goods and chattels will be sold as therein mentioned.

75. If the warrant is not in the meantime discharged or suspended by the Commissioners, the goods and chattels seized shall be sold under the orders of the Commissioners, who shall apply the proceeds, or such part thereof as may be necessary, in discharge of the said arrears and costs; and the surplus, if any, shall be returned, on demand, if made within six months from the day of sale, but not otherwise, to the person in possession of the goods and chattels at the time of the seizure. Fees shall be payable upon distrains under this Act, according to the rates set forth in the Table of fees in Schedule G.

76. The goods and chattels of any person from whom any rate or rent is due, may be distrained, wherever the same may be found, for default in the payment of the money due from such person.

77. If the sum due, on account of any rate, from the owner of any house, building, or land, remains unpaid, after notice of demand has been duly served, the Commissioners may demand the amount from the occupier for the time being of such house, building, or land,

and, on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises; and, in such case, the occupier may deduct, from the next and following payments of his rent, the amount which may be so paid by, or recovered from, him. Provided that no arrear of rate which has remained due from the owner of any house, building, or land, for more than one year, shall be so recovered from the occupier thereof.

78. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser,

on account of any defect
Distress not unlawful for want of form.
or want of form in the

notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio*, on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them, in any Court of competent jurisdiction.

79. Instead of proceeding by distress and sale, or in case of failure
Commissioners may sue, instead of proceeding by distress.
to realize by distress the whole or any part of the sum due in respect of any rate or rent, the commissioner may sue the person liable to pay the same in any Court of competent jurisdiction.

80. Every assessment bill, notice, schedule, summons, or notice
Service of notices, &c.
of demand regarding any assessment, rate rent or tax, or any money due in respect of the same, may be presented or served personally upon the person to whom the same is addressed, or, if he cannot be found, may be left at his usual place of abode with some adult member or servant of his family, or may be put up on some conspicuous part of his usual place of abode, and shall thereby be deemed to be duly presented or served. Provided that, if the place of abode of the owner of

any house, building, or land, in respect of which
Proviso.
a rate is assessed, be unknown, or if the owner of any such house, building, or land be not resident within the limits of the Town, every such assessment bill, notice, summons, or notice of demand, shall be deemed to be duly presented or served, if put up on some conspicuous part of

the house, building, or land in respect of which the rate is assessed.

81. No assessment, and no charge or demand of a rate or rent made under the authority of this Act, shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate rent or tax, or in the description of any property or thing liable to the rate, rent or tax, or of any mistake in the amount of assessment, provided the directions of this Act be, in substance and effect, complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any Court of Justice.

Mode of raising money for works of a permanent nature.

82. Clause I.—For the construction of works of a permanent nature which may be undertaken under the provisions of this Act, the Commissioners may, with the sanction of the Governor in Council, from time to time, borrow by way of debenture, on the security of the rates, taxes, and dues imposed and levied on account of the Municipal Fund under this or any Act passed in that behalf, or of a portion of them, and at such rate of interest, and upon such terms as to the time of re-payment and otherwise, as the said Governor in Council may approve, any sums of money the Commissioners may require for the objects aforesaid.

Clause II.—All the debentures aforesaid, issued under the authority of this Act, shall be in the form contained in Schedule H, to this Act annexed, and shall be transferable by endorsement.

Clause III.—The Commissioners may, from time to time, pay off any debt without reference to the priority of the charge.

Clause IV.—The Commissioners may at any time, with such consent as foresaid, raise, by the issue of new debentures, any money that may be required to pay any monies for the time being due on any debentures issued in pursuance of this Act.

Provisions for the payment of Police.

83. After the date of the commencement of this Act, the Municipal Commissioners shall, within the last

Contribution towards maintenance of the Police.

seven days of every month, pay to the General Treasury of the Government of Fort Saint George, towards the maintenance of the Town Police established under the provisions of Acts XIII of 1856 and XLVIII of 1860, or any other Act, one twenty-fourth part of the total cost thereof as annually fixed by the Governor in Council.

General Conservancy of the Town.

84. All public streets in the Town (not being the property and Streets vested in the Commissioners, kept under the control of the Government) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, and all trees growing thereon, not being private property, and the strand within the Municipal limits as far as high water mark, shall vest in, and belong to, the Commissioners and their successors.

85. The Commissioners, with the sanction of the Governor in Council may lay out and make new streets, and may build and construct bridges and tunnels; and may turn, divert, discontinue, or close any public street, and may widen, open, enlarge, or otherwise improve, any such street; making due compensation to the owners and occupiers of any land, houses, or buildings, which may be required for any such purposes.

86. In laying out or making any new street, or in turning, diverting, widening, opening, enlarging, or otherwise improving any public street, in addition to the land required for the carriage-ways and footways thereof, the Commissioners may purchase also the land necessary for the houses and buildings to form the said street, and may sell and dispose of the same, with such stipulations and conditions as to the class and description of houses or buildings to be erected thereon, as they shall think fit. Provided that if any land be taken under the provisions of this Act, compensation shall be made to the owners for any direct or immediate damage

which may be done thereby to any adjoining land or buildings of such owner.

87. The Commissioners may agree with the owners of any land or building for the absolute purchase thereof for the purpose of laying out and making new streets, or of widening, enlarging, or otherwise improving any of the public streets, or for any other purpose whatever connected with the conservancy, or general improvement of the Town.

88. When there is any hinderance to the acquisition by purchase of any land or building required for the purposes of this Act, the Governor in Council, upon the representation of the Commissioners, and after such inquiry as may be thought proper, may declare that the land or buildings is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Governor in Council, and for determining the compensation to be paid to the parties interested, according to any laws now, or hereafter to be, in force for the acquisition of land for public purposes. And the Governor in Council may vest such land or building in the Commissioners on their paying the compensation awarded.

89. The Commissioners may sell any lands or buildings vested in them by virtue of this Act, or acquired by them for the purposes thereof, either together or in parcels, as they may find most convenient and advantageous, and the proceeds of such sale shall be applied to the purposes of this Act; and for carrying such sale into effect, the Commissioners may execute a conveyance of the lands sold to the purchaser, and such conveyance shall be under the common Seal of the Commissioners.

90. Whenever any street, hereby vested in the Commissioners, shall be discontinued and closed under the provisions of Section 84 of this Act, the Commissioners may sell the lands or such part thereof as shall not be required for the purposes of this Act.

91. The Commissioners shall, so far as the funds at their disposal will admit, from time to time, cause the public streets to be maintained and repaired, and, from time to time, may cause the same to be paved, metalled, flagged, channelled, sewered, or otherwise improved, and the surface thereof to be raised, lowered, or altered, as they may think fit; and may, also, make and keep in repair any footway for the use of passengers in any such street, and also, from time to time, place, on the sides of such footway, such fences and posts as may be needed for the protection of foot passengers.

92. The Commissioners shall cause the streets, including the footways thereof, to be regularly swept and cleansed; and the dust, dirt, ashes, rubbish, and filth of every sort found thereon, to be collected and removed.

93. The Commissioners may cause any number of moveable or fixed dust boxes, or other convenient receptacles, wherein dust, dirt, ashes, and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in proper and convenient situations, and may require the occupiers of houses in streets to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles. Every person who, after such receptacles have been provided, and after such requisition as abovementioned, shall deposit, or cause or permit to be deposited, any such matter in any street, except in such receptacles, shall be liable to a penalty not exceeding ten Rupees for each offence.

94. Whoever deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse, or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar or other rubbish, in any street or on the pavement, pial, or verandah of any house, or on any ground between the house and the street, or on any public quay, jetty, ghat, or landing place, or on any part of a river-

bank, whether above or below high water mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

95. Whoever causes or allows the water of any sink, sewer or privy or any other offensive liquid matter belonging to him or being on his land, to run down, or be thrown or put upon any street, or causes or allows any offensive matter from any privy or cesspool to run down, or be thrown into a surface drain in any street, shall be liable to a penalty not exceeding ten Rupees for each offence.

96. The Commissioners, from time to time may fix the hours within which only it shall be lawful to remove any night soil or other such offensive matter. When the Commissioners have fixed such hours and given public notice thereof whoever removes or causes to be removed along any street any such offensive matter at any time except within the hours so fixed, and, also, whoever at any time, whether such hours have been fixed by the Commissioners or not, uses, for any such purpose, any cart, carriage, or other receptacle or vessel not having a covering proper for preventing the escape of the contents thereof or of the stench therefrom, or whoever slops or spills any such offensive matter in the removal thereof, or whoever does not carefully sweep and clean every place in which any such offensive matter has been slopped or spilled, or whoever places or sets down in any public place any vessel containing such offensive matter, or whoever drives or takes, or causes to be driven or taken, any cart, carriage, receptacle, or vessel used for any such purpose as aforesaid, through any street, or by any route, other than such as shall, from time to time, be, by public notice, appointed for that purpose by the Commissioners, shall be liable to a penalty not exceeding twenty Rupees for each offence.

97. The Commissioners from time to time shall appoint or provide places convenient for the deposit of the night-soil, dung, and other filth, and the dust, dirt, ashes, and the rubbish collected and removed under the authority of this Act, and for keeping all cattle, carts, implements, and other things

required for the above or any of the purposes of this Act; and, for any of such purposes, the Commissioners may purchase or take on lease any land or buildings by them considered necessary, or may cause any new building to be made upon any land to be purchased or hired by them.

98. All dirt, dust, ashes, rubbish, sewerage, soil, dung, and filth, collected under their orders from the streets, houses, privies, sewers and cesspools, shall be the property of the Commissioners, who shall have power to sell or dispose of the same as they may think proper, and the money arising from the sale thereof shall be applied to the purposes of this Act.

99. The Commissioners, so far as the funds at their disposal will admit, and so far as they may deem requisite for the public convenience, shall cause the public streets to be watered; and, for that purpose, may provide such works and engines as they may think necessary.

100. The Commissioners, so far as the funds at their disposal will admit, shall provide lamps, lamp posts, and such other means as they may deem necessary, for lighting such of the public streets and roads as they shall consider to require lighting; and shall cause the said lamps to be kept in fit order, and shall employ a sufficient number of persons to cleanse, prepare, and light the same; and may also, from time to time, increase or otherwise alter the number and situation of the said lamps, as to them shall appear necessary.

101. Whoever builds any wall, or erects or sets up any fence, rail, post or other obstruction or encroachment, in any public street or in or over any open drain, sewer, or aqueduct along the side of any such street, after this Act comes into operation, shall be liable to a penalty not exceeding one hundred Rupees; and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the

same, and shall be recoverable as hereinafter provided. Nothing herein contained shall prevent the Commissioners, with the concurrence of the Commissioner of Police, from allowing any temporary erections in any public street, on occasions of festivals and ceremonies.

102. Whoever displaces, takes up, or makes any alteration, in the pavement, flags, or other materials, or in the fences or posts, of any public street, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a penalty not exceeding fifty Rupees.

103. Every person who wishes to make or lay out any new street shall give notice in writing thereof to the Commissioners, showing the intended level and width of such street; and the level and width of every such street shall be fixed or approved of by the Commissioners; and whoever lays out, makes, or builds upon any such street, otherwise than in accordance with the level and width so fixed or approved of, shall be liable to a penalty not exceeding five hundred Rupees; and the Commissioners may, if they think fit, cause any such street, laid out or made at a level or width otherwise than in accordance with the level or width so fixed or approved of as aforesaid, to be altered; or may cause any building, erected in any such street otherwise than in accordance with such level and width, to be altered, or, if necessary, removed, and the expenses thereby incurred shall be paid to them by the offender, and be recoverable as hereinafter provided. If no such level or width be fixed, and no approval or disapproval of the level or width proposed be signified by the Commissioners within one month, the intended street may be laid out and made upon the level and of the width specified in the notice.

104. It shall not be lawful for any person to erect, within the Town, any building or any range or block of buildings on any plot or parcel of ground on which no buildings are standing, without having given one week's notice in writing to the Commissioners; and the Commissioners may, thereupon, require such building or

buildings to be erected so that they may stand in regular lines with a free passage or way in front of each line, of such width as the Commissioners may think proper for salutary ventilation, and to facilitate cleansing, and at such a level as will admit of sufficient drainage. And if any such building or buildings be erected otherwise than as required by the Commissioners, the Commissioners may give notice to the builder or builders thereof to take down and remove the same within one month, and if such building or buildings be not taken down or removed according to such notice, the Commissioners may cause the same to be taken down and removed, and the expense incurred in doing so shall be paid by the said builder or builders, and shall be recoverable as hereinafter provided.

105. Whenever the Commissioners are satisfied, from inspection, or by report of competent persons, that any existing block of buildings in the Town is, by reason of the manner in which the buildings are crowded together, or of the want of drainage and the impracticability of cleansing, attended with risk of disease to the inhabitants or the neighbourhood, they may, with the sanction of the Governor in Council, cause a notice to be fixed to some conspicuous part of such block of buildings, requiring the owners, or occupiers thereof, or, at the option of the Commissioners, the owner of the land on which such buildings are erected, within a reasonable time to be fixed by the Commissioners for that purpose, to execute such operations as the Commissioners, with such sanction as aforesaid, may deem necessary for the avoidance of such risk. And in case such owners, or occupiers, or the owner of the land, shall refuse or neglect to execute such operations within the time appointed, the Commissioners may cause the said buildings to be taken down, or such operations to be performed in respect of such buildings as the Commissioners may deem necessary to prevent such risk. If such buildings be pulled down, the Commissioners shall cause the materials of each building to be sold separately, if such sale can be so effected; and the proceeds shall be paid to the owner of the building, or if the owner be unknown, or the title disputed, shall be held in deposit by the Commissioners, in trust for the person entitled thereto, and shall be paid to such person on proof of his right thereto, if made

within three years, from date of sale, but not otherwise. The Madras Court of Small Causes shall be deemed a competent Court for the purpose of determining any question of title under this Section.

106. If any street (not being a public street), or any part thereof, be not levelled, paved, metalled, flagged, channelled, and drained to the satisfaction of the Commissioners, they may, by notice in writing to the respective owners or occupiers of the land or buildings fronting, adjoining, or abutting upon such parts thereof, as may need to be levelled, paved, metalled, flagged, channelled, and drained, require them to level, metal, pave, flag, channel, and drain the same within a time to be specified in such notice, and upon non-compliance, the Commissioners may, if they think fit, execute the works mentioned or referred to therein: and the expenses incurred by them in so doing shall be paid by the owners in default, according to the frontage of their respective land or buildings, and in such proportion as shall be settled by the Commissioners, or, in case of dispute, as shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses; and such expense shall be recoverable as hereinafter provided. Provided always, that after such street shall have been so levelled, paved, metalled, flagged, channelled, and drained, on the requisition of the Commissioners, or by the Commissioners as aforesaid, at the expense of the owners, such owners shall have a right to require that the street shall be declared a public street, to be, from time to time, repaired by the Commissioners out of the Municipal Fund.

107. The Commissioners may, upon such terms as they shall think fit, allow any building to be set forward for improving the line of any public street in which such building, is situated.

108. When any building, or any part thereof, which projects beyond the regular line of a public street, or beyond the front of the building on either side thereof, has been taken down in order to be re-built or altered, the Commission-

ers may require the said projecting part to be set back to or towards the line of the street or the line of the adjoining buildings. Provided

always, that the Commissioners shall make full compensation to the

owner of any such building for any damage he may thereby sustain, and if any dispute shall arise touching the amount of such compensation, the same shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses.

109. The Commissioners may, from time to time, cause to be put up or painted, on a conspicuous part of some building, wall, or place, at or near each end, corner, or entrance of every street, the name by which such street is to be known, and whoever destroys, pulls down, or defaces any such name, or puts up any name different from that put up by order of the Commissioners, shall be liable to a penalty not exceeding twenty Rupees.

110. The Commissioners may, from time to time, fix a number in a conspicuous place on the outer side of any building, or at the entrance of the enclosure thereof fronting the street; and whoever destroys, pulls down, or defaces any such number shall be liable to a penalty not exceeding twenty Rupees.

111. All doors, gates, bars, and ground-floor windows put up after this Act comes into operation, which open upon any public street, shall be hung or placed so as not to open outwards and cause obstruction; and if any such door, gate, bar, or window be hung or placed so as to open outwards on any such street and cause obstruction, the owner or occupier of the premises to which the same is attached shall, within eight days after notice from the Commissioners to that effect, cause the same to be altered so as not to open outwards, and in the judgment of the Commissioners cause obstruction, and in case he neglects so to do the Commissioners may make such alteration, and the expenses thereof shall be paid by the owner or occupier, and shall be recoverable as hereinafter provided.

112. If any door, gate, bar, or ground-floor window put up before this Act comes into operation, is hung or placed so as to open outwards upon any public street and causes obstruction, the Commissioners, upon default made after notice given as in last preceeding section mentioned, may alter the same, so that no part thereof, when open, shall cause an obstruction, and the expense of such alteration shall be paid by the owner, or occupier and be recoverable as hereinafter provided.

113. The owner of every building in any public street shall, within fifteen days after notice from the Commissioners to that effect, put up, and keep in good condition, proper troughs and pipes for catching and carrying the water from the roof and other parts of such building, and for discharging the same in such manner as the Commissioners shall direct, and in default of compliance with such notice within the period aforesaid, the owner or occupier shall be liable to a penalty not exceeding ten Rupees for every day that he shall so make default.

114. The Commissioners may give notice in writing to the owner or occupier of any building to remove or alter any projection, encroachment, or obstruction which, after this Act comes into operation, shall be erected or placed against, or in front of such building, and such owner or occupier shall, within fifteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a penalty not exceeding two hundred Rupees; and the Commissioners, in such case, may remove such projection, encroachment, or obstruction; and the expense of such removal shall be paid by the owner or occupier so making default, and shall be recoverable as hereinafter provided. Provided that when the expense shall have been paid by the occupier, except in the case in which such projections, encroachments, or obstructions were made or put up by him, such occupier shall be entitled to deduct the expense of removing or altering the same, from the rent payable by him to the owner of the building.

115. The Commissioners may cause any

Removal of existing projec-
tions, &c.

such projection, en-
croachment, or obstruc-
tion, erected or placed

against or in front of any building, in any
public street, before this Act comes into
operation, to be removed, or altered as they
think fit; provided that they give notice of such

Notice of removal.

intended removal or al-
teration to the occupier
of the building against

or in front of which such projection, en-
croachment, or obstruction shall be, thirty days
before such alteration or removal is begun; and

Compensation when to be
made.

if such projection, en-
croachment, or obstruc-
tion shall have been law-

fully made, they shall make reasonable compen-
sation to every person who suffers damage by
such removal or alteration; and if any dispute
shall arise touching the amount of such compen-
sation, the same shall be settled in the manner
hereinafter provided for the settlement of dis-
putes respecting damages and expenses.

116. The Commissioners may give per-

Commissioners may allow
certain projections from
buildings.

mission in writing to
the owners or occupiers
of buildings in public

streets, to put up verandahs, balconies, sun-
shades, weather-frames and the like, to pro-
ject over the pyalls and pavements in front of the
same or over the street, to an extent not exceed-
ing five feet from the line of frontage.

117. The external roofs, verandahs

Roofs and external walls of
buildings not to be made of
inflammable materials.

pandals and walls of
buildings erected or
renewed within the

Town after this Act comes into operation,
shall not be made of grass, leaves, mats,
or other such inflammable materials in such
places and in such manner as may be dangerous
to adjacent buildings; and it shall not
be lawful for the owner of any building,
now having an external roof, verandah,
pandal or wall made of any such material, in
such place and manner as aforesaid, to suffer
such roof or wall to remain after this Act comes
into operation, unless with the consent of the
Commissioners; and whoever makes any external
roof, verandah, pandal or wall of such materials
unless with the consent in writing of the Com-
missioners, or suffers any roof, verandah, pandal
or wall made of such materials to continue con-
trary to the provisions herein contained, shall

be liable to a penalty not exceeding ten Rupees
for every day that such shall continue. Any
person may give information and institute a
prosecution under this Section.

118. If, in any street, any building,

Buildings &c., in a ruinous
and dangerous state.

or wall, or anything
affixed thereon, becom-
ed by the Commission-

ers to be in a ruinous state, or likely to fall, or
in any way dangerous to the inhabitants of such
house or building, or to the neighbouring
buildings, or the occupiers thereof, or to
passengers, they shall immediately, if it appears
to them to be necessary, cause a proper board or
fence to be put up for the protection of passeng-
ers, and shall cause notice in writing to be given
to the owner, if he be known and resident within
the limits of their jurisdiction, and shall also
cause such notice to be put on the door or other
conspicuous part of the said premises, or other-
wise to be given to the occupier thereof, if any,
requiring such owner or occupier forthwith to
take down, secure, or repair such building
wall or thing affixed thereon, as the case shall
require; and if such owner or occupier do
not begin to repair, take down, or secure
the same within three days after such
notice, and complete such work with due
diligence, the Commissioners shall cause all
or so much of the building, wall or thing
as they shall think necessary to be taken
down, repaired, or otherwise secured; using
as they shall think fit the materials of the
said building for the purpose; and all the
expenses incurred by the Commissioners shall
be paid by the owner of the premises, and shall
be recoverable from him as hereinafter provided.

119. If any such building, or wall, or

Sale of materials of ruinous
buildings.

any part of the same,
be pulled down by virtue
of the powers aforesaid,

the Commissioners may sell the materials thereof,
or so much of the same as shall be taken down,
and apply the proceeds of such sale in payment
of the expenses incurred, and shall restore any
overplus arising from such sale to the owner of
such building or wall, on demand if made
within six months from the date of sale, but not
otherwise. The Commissioners, although they
sell such materials for the purposes aforesaid,
shall have the same remedies for compelling the
payment of so much of the said expenses as
may remain due after the application of the pro-
ceeds of such sale as aforesaid, as by this Act are

given to them for compelling the payment of the whole of the said expenses.

120. If any building or land, by reason of abandonment, disuse, or of disputed ownership, or other cause, shall remain untenanted, and thereby become a resort of idle and disorderly persons, or, in the opinion of the Commissioners, in any manner become a nuisance, the Commissioners, after due inquiry, may cause notice in writing to be given to the owner, or to the person claiming to be the owner, if he be known and resident within the limits of their jurisdiction, and shall also cause such notice to be put on the door or some conspicuous part of the building or land requiring the persons concerned therein, whoever they may be, to secure, enclose, clear or cleanse the same; and if such notice shall not be complied with within eight days, the Commissioners shall cause the necessary work to be executed, and all expenses thereby incurred shall be paid by the owner of the building or land and shall be recoverable as hereinafter provided.

121. Whoever being the occupier of a building within the Town, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, bone, ashes, night-soil, filth or any noxious or offensive matter, in such building or upon the roof thereof, or in any out-building or upon the roof thereof or in or upon any yard, ground, pyall, pavement, or verandah attached to and occupied with such building, or suffers such receptacle to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom and to cleanse and purify the same, shall be liable, at the prosecution of the Commissioners, to a penalty not exceeding fifty Rupees for each offence, and an additional penalty not exceeding ten Rupees for every day the nuisance is continued.

122. Whoever being the owner or occupier of any building, or land within the town, whether tenantable or otherwise, suffers the same to be in a filthy or unwholesome state, or overgrown with noxious vegetation, shall be liable to a penalty not exceeding fifty Rupees and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued; and if the owner be not known or not residing within the limits of the

Power to secure, enclose, &c., deserted buildings and lands.

Penalty on occupier of a building not removing filth.

Filthy buildings.

Town, the Commissioners may cause the necessary work to be executed, and all expenses thereby incurred shall be recovered as hereinafter provided.

123. The Commissioners may give notice in writing to the owner, if known and within the limits of their jurisdiction, and also to the occupier of any land, to trim or prune the hedges thereof, so that they may not exceed the height of six feet from the level of the ground; and to cut and trim all trees which, by over-hanging any public road or street, obstruct the passage or cause damage thereto; and in the event of such notice not being complied with within eight days from the date thereof, the owner or occupier shall be liable, on conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

124. Whoever within the Town shall own or keep any livery or hack-stable, veterinary's infirmary cart stand, cattle shed or yard for public resort, or more than twenty sheep or goats or ten horned cattle in one place without a license from the Commissioners shall be liable to a penalty not exceeding fifty Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which such offence is continued.

125. Whoever shall in or near any street, keep any swine, so as in the opinion of the Commissioners to be a nuisance to the neighbourhood, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding five Rupees for every day after conviction for such offence during which the offence is continued and any pig found straying may be summarily destroyed by order of the Commissioners without giving rise to any action for damages.

126. All public sewers and drains, and all sewers, drains, tunnels, and culverts, in, alongside, or under the streets, existing at the time this Act comes into operation or afterwards made, and whether made at the cost of the Commissioners or otherwise

Power to trim hedges and trees.

Penalty for keeping within Town any Livery or hack-stable, cart stand, &c., or limited number of cattle without license.

Keeping Swine.

Sewers, drains, &c., vested in the Commissioners.

and all works, materials, and things appertaining thereto, shall be vested in and belong to the Commissioners.

127. The Commissioners, in making any main or other sewers, for the drainage of the Town, may, if needful, carry such sewers through, across, or under any street, or any place laid out as, or intended for, a street, or any cellar or vault which may be under any of the streets, and (after reasonable notice in writing in that behalf) into, through, or under any enclosed or other land whatsoever, making full compensation for any damage done thereby; and if any dispute shall arise touching the amount or apportionment of such compensation, the same shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses.

128. The Commissioners shall maintain, and from time to time repair, and, as they see fit, enlarge, alter, arch over, or otherwise improve, all or any of the sewers and drains vested in them by this Act: and may discontinue, close up, or destroy such of them as they may deem useless or unnecessary. Provided that, if, by reason of any thing done under this Section, any person is deprived of the lawful use of any sewer or drain, the Commissioners shall, at their expense, provide for him the means of drainage into some public sewer, tidal river, or other place into which the Commissioners are empowered to empty their sewers.

129. The Commissioners shall, so far as the funds at their disposal will admit, cause the sewers and drains belonging to them to be so constructed, maintained, and kept, as not to be a nuisance or injurious to health, and to be properly cleared, cleansed, and emptied; and for the purpose of flushing, cleansing, and emptying the same, they may construct and place, either above or under ground, such reservoirs, sluices, engines, and other works as may be necessary; and they may also, with the sanction of the Governor in Council cause all or any of such sewers and drains to communicate with, and be emptied into, any fit place, or cause the refuse from such sewers and drains to be conveyed by a proper channel to the most convenient site for its deposit, and may sell the same for agricultural or other

purposes as may be deemed most expedient, but so that the same shall not become a nuisance.

130. Whoever, without the written consent of the Commissioners first obtained, makes, or causes to be made, any drain into any of the sewers or drains vested in the Commissioners by this Act, or whoever stops up, diverts, obstructs, or in any way interferes with any public drain, or sewer, whether the same passes through public or private ground, shall be liable to a penalty not exceeding two hundred Rupees; and the Commissioners may cause such branch drain or obstruction to be demolished, altered, re-made, or otherwise dealt with as they shall think fit; and all the expense incurred thereby shall be paid by the person who made, or caused to be made, such branch drain or obstruction, and shall be recoverable as hereinafter provided.

131. No building shall be newly erected over any sewer or drain vested in the Commissioners by this Act, without their written consent; and if any building be so erected, the Commissioners may cause such building to be pulled down, or otherwise dealt with as they may think fit; and the expenses thereby incurred shall be paid by the person offending, and be recoverable as hereinafter provided.

132. If any building within the town and within a reasonable distance of a sewer fit for use, or of some place at which the Commissioners are empowered to empty their sewers, be, at any time, not drained to the satisfaction of the Commissioners by a sufficient drain or pipe communicating with some sewer, or other place as aforesaid, the Commissioners may, if the owner neglects to do so within fifteen days after notice, construct or lay from such building, a covered or open drain or pipe, of such materials, of such size, at such level, and with such fall, as they shall think necessary for the draining of such building; and the expenses incurred by the Commissioners in respect thereof, if not forthwith paid by the owner, shall be recoverable as hereinafter provided.

133. No building shall be hereafter erected within the town upon a lower level than will allow of the

drainage of such building being led into some public sewer either then existing or projected, or into some place into which the Commissioners are empowered to empty their sewers, and the owners or occupiers of land or buildings skirting the public street or road shall construct, alter and maintain culverts, of such sufficient size and materials as the Commissioners may direct, over the side channels or ditches at the entrances to their land or buildings, and if they neglect to do so within fifteen days after notice, the Commissioners may cause the same to be done, and the expenses thereby incurred shall be paid by the said owners or occupiers and be recoverable as hereinafter provided.

134. If any building, newly erected or re-built within the town after this Act comes into operation, have such means of drainage as in the last preceding Section mentioned, existing within one hundred feet thereof, the owner shall make a drain leading thereunto from the site of such building, of such materials, of such size, at such level, and with such fall, as the Commissioners may direct; and if he neglect to do so within a reasonable time, the Commissioners may cause the same to be done, and the expenses thereby incurred shall be paid by the owner, and shall be recoverable as hereinafter provided.

135. Before beginning, within the town, to erect or restore any buildings, the person intending to erect or restore such building, shall give to the Commissioners notice thereof in writing, and shall accompany such notice with a plan, showing the levels at which the foundation and lowest floor of such building are proposed to be laid, by reference to some level ascertained under the direction of the Commissioners, and whoever fails to give such notice shall be liable to a penalty not exceeding fifty Rupees.

136. Within one month after receiving such notice, the Commissioners shall signify their approval of the proposed levels, or, if they disapprove thereof, they shall fix other levels in lieu thereof within the same time.

137. If such building be begun or made without sending such notice and plan, or at any levels different from those fixed by the Commissioners within the said month, or in any other respect contrary to the provisions of this Act, the Commissioners may, if necessary, cause such building to be altered or demolished as the case may require, and the expense thereby incurred shall be paid by the person failing to comply with the provisions aforesaid, and shall be recoverable as hereinafter provided.

138. If the Commissioners fail to signify in writing their approval or disapproval of the levels shown on such plan as aforesaid, and to fix other levels within one month after receiving such notice and plan as aforesaid, the person giving such notice may, notwithstanding any thing hereinbefore contained, proceed to erect or restore the building therein referred to according to the levels shown on such plan, provided that such erection or restoration be otherwise in accordance with the provisions of this Act.

139. Whoever throws or puts, or permits his servants to throw or put, any earth, dirt, ashes, garden, kitchen or stable refuse, or any broken glass or earthenware, or other rubbish, or (until suitable sewers shall be provided) any night-soil, into any sewer or drain belonging to the Commissioners, or into any drain communicating therewith, shall be liable to a penalty not exceeding fifty Rupees for each offence.

140. The Commissioners shall provide and maintain in proper and convenient situations, so as not to create a nuisance, common latrines and urinals, and shall cause the same, when provided, to be kept in proper order, and to be daily cleansed. And the owner or occupier of every building standing on and surrounded by land of an area exceeding eight grounds shall provide a good and sufficient latrine in a convenient place within such area for the use of the servants and persons employed in or about such building, and shall keep the same in a clean and proper manner, and, in default, such owner or occupier shall be liable to a penalty not ex-

ceeding fifty Rupees, and a further penalty not exceeding ten Rupees for every day after conviction of such offence, during which the offence shall continue.

141. The Commissioners may license, for any period not exceeding one year, such latrines for public use as they, from time to time, may think proper, and whoever keeps any public latrine without such license, or, having a license for a public latrine, suffers the same to be in a filthy or noxious state, or neglects to employ proper means for cleaning the same, shall be liable to a penalty not exceeding fifty Rupees, and a further penalty not exceeding ten Rupees for every day after conviction for such offence, during which the offence shall continue.

142. The owner or occupier of any building having a privy on his premises, shall have such privy shut out by a sufficient roof, and wall or fence, from the view of persons passing by or residing in the neighbourhood. Every owner or occupier who shall omit to comply with, or shall commit any breach of, any of the provisions of this Section, shall be liable to a penalty not exceeding ten Rupees a day for each day of default or breach.

143. All branch-drains, as well within as without the lands or buildings to which they belong, and all privies and cess-pools within the Town, shall be under the survey and control of the Commissioners, and shall be altered, repaired, and kept in proper order at the costs and charges of the owners of the lands and buildings to which the same belong, or for the use of which they are constructed or continued; and if the owner of any land or buildings to which any such drain, privy, or cess-pool belongs, neglects, during eight days after notice in writing for that purpose, to alter, repair, and put the same into good order, in the manner required by the Commissioners, the Commissioners may cause such drain, privy, or cess-pool to be altered, repaired, and put in good order, and the expense incurred by the Com-

missioners in respect thereof, shall be paid by the owner, and shall be recoverable as hereinafter provided.

144. If any such drain, privy or cess-pool be constructed after this Act comes into operation without the consent in writing, or contrary to the directions of the Commissioners, or if any person constructs, re-builds, or unstops any drain, privy or cess-pool which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees, and the Commissioners may cause such amendment or alteration to be made in any such drain, privy, or cess-pool, as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable from him as hereinafter provided.

145. The Commissioners, or any Officer appointed by them for that purpose, may inspect any such drain, privy, or cess-pool, and, for that purpose, at any time between sunrise and sunset, after twelve hours' notice in writing to the occupier of the premises to which such drain, privy, or cess-pool is attached, may enter upon any lands and buildings with such assistants and workmen as are necessary, and cause the ground to be opened where they or he may think fit, doing as little damage as may be, and if, upon such inspection, it appears that the drain, privy, or cess-pool is not in good order and condition, or that it has been constructed after this Act comes into operation contrary to the provisions thereof, the expenses of such inspection shall be paid by the person to whom such drain, privy, or cess-pool may belong, and shall be recoverable as hereinafter provided; but if the drain, privy, or cess-pool be found to be in proper order and condition, and not to have been constructed in violation of the provisions of this Act, the Commissioners or Officer as aforesaid shall cause the ground to be closed and made good as soon as may be; and the expenses of opening, closing, and making good, such drain, privy, or cess-pool shall, in that case, be defrayed by the Commissioners. Provided, always, that nothing hereinbefore contained

shall authorize an entry into the zenanas or private apartments appropriated to the females of Hindoo and Mussulman families for the purpose of such inspection, until a reasonable time has been allowed for such inmates to retire.

146. Where any notice is required by this

Services of notice on owners and occupiers of buildings and lands. Act to be given to the owner or occupier of any building or land, such

notice, addressed to the owner or occupier as the case may require, may be served on the occupier of such building or land, or, if he cannot be found, may be left with some adult member or servant of his family, or if the notice cannot be so served, or if there be no occupier, may be put up on some conspicuous part of such building or land, and it shall not be necessary in any such notice to name the occupier or the owner. Provided always that, when the owner and his residence are known to the Commissioners, it shall be their duty, if such owner be residing within the limits of their authority, to cause every notice required to be given to the owner of any building or land, to be served on such owner or left with some adult member or servant of his family; and if the owner be not resident within such limits, they shall, in addition to serving a notice upon the occupier, send a notice by post addressed to the residence of such owner, and proof of delivery of the notice at the Post Office, shall be held to be due service of the same.

147. Whenever, under the provisions of this Act, any work is re-

Commissioners, in default of owner or occupier, may execute works and recover expenses. quired to be executed by the owner or occupier of any building or land,

and default is made in the execution of such work, the Commissioners, whether any penalty is or is not provided for such default, may cause such work to be executed; and the expense thereby incurred shall be paid to them by the person by whom such work ought to have been executed, and shall be recoverable as hereinafter provided.

148. If the defaulter be the owner of the building or land the

Power to levy charges on occupier, who may deduct the same from his rent. Commissioners may, by way of additional remedy,

whether any action or proceeding has been brought or taken against any such owner or not, require the payment of all or any part of the expenses payable by the

owner for the time being, from the person who then or at any time thereafter occupies the building or land under such owner, and in default of payment thereof by such occupier on demand, the same may be levied by distress of the goods and chattels of such occupier, and every such occupier shall be entitled to deduct, from the rent payable so much as is so paid by, or recovered from, him in respect of any such expenses.

149. No occupier of any building or land shall be liable to pay more money, in respect of any expenses charged by this Act on the

owner thereof, than the amount of rent due from him, for the premises in respect of which such expenses are payable, at the time of the demand made upon him, or which, at any time after such demand has accrued, may become payable by him, unless he neglect, or refuse, upon application made to him for that purpose by the Commissioners, truly to disclose the amount of his rent, and the name and address of the person to whom such rent is payable; but the burden of proof, that the sum demanded of any such occupier is greater than the rent which was due by him at the time of such demand, or which has since accrued, shall be upon such occupier; provided further, that nothing herein contained shall be taken to affect any special contract, made between any such owner or occupier, respecting the payment of the expenses of any such works as aforesaid.

150. Whenever default is made by the owner of any building or land, in the execution of any work required by the Commissioners to be executed,

the occupier of any such building or land may cause such work to be executed, and the expenses thereof shall be paid to him by the owner, or the amount may be deducted out of the rent from time to time becoming due from him to such owner.

151. If the occupier of any building or land prevent the owner thereof from carrying into effect, in respect of such

building or land, any of the provisions of this Act, after notice of his intention so to do has been given by the owner to such occupier, the Municipal Commissioners upon proof thereof, may give an order in writing, requiring such

occupier to permit the owner to execute all such works with respect to such building or land as may be necessary for carrying into effect the provisions of this Act ; and if, after the expiration of eight days from the date of the order, such occupier continue to refuse to permit such owner to execute such works, such occupier shall, for every day during which he so continues to refuse, be liable to a penalty not exceeding fifty Rupees ; and every such owner, during the continuance of such refusal, shall be discharged from any penalties, to which he might otherwise have become liable by reason of default in executing such works.

152. All public tanks, reservoirs, cisterns, wells, aqueducts, conduits, tunnels, pipes, pumps, and other water-works, existing at the time this Act comes into operation, or afterwards made, laid, or erected, and whether made, laid, or erected at the cost of the Commissioners or otherwise, and all bridges, buildings, engines, works, materials and things, connected therewith or appertaining thereto, and also any adjacent land, (not being private property or the property of Government,) appertaining to any public tank, shall be vested in, and belong to the Commissioners.

153. The Commissioners shall cause all existing public tanks, reservoirs, cisterns, wells, aqueducts, conduits, tunnels, pipes, pumps, and other water-works, used for the supply of water to the inhabitants, or other purposes mentioned in this Act to be continued, maintained, and supplied with water ; or they shall substitute other such works and shall cause them to be maintained and supplied with water, and the Commissioners may, with the sanction of the Governor in Council, from time to time, construct aqueducts and lay pipes for bringing water into the Town, and may provide any number of new tanks, reservoirs, cisterns, wells, and other such water-works for the purpose aforesaid.

154. Whoever, except as permitted by the Commissioners under Section 155, bathes in any stream, tank, reservoir, well, cistern, conduit, or aqueduct, belonging to the Commissioners, or washes or causes to be washed

therein, any horse, dog, or other animal, or any wool, cloth, or wearing apparel, or any utensils for cooking or other purposes, or leather, or the skin of any animal, or other foul or offensive thing ; or throws, puts, or casts, or causes to enter therein, any animal, or any gravel, stone, dust, or rubbish, or any dirt, filth, or other noisome or offensive matter or thing ; or causes or suffers to run, drain, or be brought thereinto, the water of any sink, sewer, drain, engine or boiler, or any other unwholesome or offensive liquid matter or thing belonging to him, or flowing from any building or from any ground occupied by him : or does any thing whatsoever whereby any such water shall be in any degree fouled or corrupted shall be liable to a penalty not exceeding fifty Rupees for each offence.

155. Whoever being the proprietor of any gasworks, or being engaged or employed in the manufacture or supply of gas, or being the occupier or proprietor of any place where an offensive trade or manufacture is carried on, wilfully does any act connected with the said business, whereby the water in any stream, tank, reservoir, well, cistern, conduit, aqueduct, or other water-works belonging to the Commissioners is fouled or corrupted, shall be liable to a penalty not exceeding one thousand Rupees, and to a further penalty, not exceeding five hundred Rupees, for every day while the offence is continued, after twenty-four hours notice in writing, from the Commissioners in that behalf, and the Commissioners may, after twenty-four hours' notice in writing lay open and examine any pipes, conduits, and works belonging to such persons ; and if, upon such examination, it appears that the water has been fouled or corrupted by any thing proceeding from, or contained in, the pipes, conduits or works examined, the expenses of such examination shall be paid by the person to whom such pipes, conduits or works belong, or under whose management or control they may be, and be recoverable from him as hereinafter provided ; but if it appear that the water has not been so fouled or corrupted, then such expenses, and all damages occasioned by the examination, shall be paid by the Commissioners

156. Whoever wilfully or carelessly injures any water-works, belonging to the Commissioners, or unlawfully draws off, diverts or takes water from any such water-works or from any water or streams belonging to the Commissioners, by which such water-works are supplied, shall be liable to a penalty not exceeding one hundred Rupees.

157. The Commissioners may, at their discretion, set apart any public place, or any part of the seashore, or of the strand of any river (not being private property) for the purpose of being used as a bathing place; and may also provide or set apart a sufficient number of convenient tanks for the inhabitants to bathe in; and may also set apart tanks or reservoirs or runs of water for washing animals or clothes, or for any other purpose connected with the health, cleanliness, and comfort of the inhabitants.

158. It shall be lawful for the Municipal Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Municipal Commissioners, their officers and workmen, may enter such premises, and do all necessary acts for all or any of the purposes aforesaid as they shall think fit, and the expenses incurred thereby shall be paid by the owner of such premises so making default, and shall be recoverable as a debt due to the Municipal Commissioners.

159. The Municipal Commissioners shall, from time to time, as they think fit, cleanse, fill up or drain all receptacles of stagnant water, not being within any private enclosure which shall appear to them likely to prove injurious to the health of the inhabitants, whether such receptacles be the private property of any person, or otherwise.

160. The Commissioners in executing any works directed or authorized by this Act to be made shall provide and make, at the expense of the Municipal Fund, a sufficient number of convenient ways, water-courses, drains, and channels, in the place of such as may be interrupted, injured, or rendered useless, by reason of the execution of such works; and, in case of any difference arising between the Commissioners and the persons affected thereby, such difference shall be settled in the manner hereinafter provided, for the settlement of disputes respecting damages and expenses.

161. When the pavement or surface of any street, or when any sewer or drain, shall be opened or broken up by the Commissioners, their officers, or servants, they shall, with all convenient speed, complete the works on account of which the same shall have been broken up, and fill in the ground and make good the pavement and surface, and the sewer or drain so opened, or broken up, and carry away the rubbish occasioned thereby and shall, in the meantime, cause the place where such pavement or surface shall be so opened, or broken up, to be fenced and guarded, and sufficiently lighted during the night.

162. If the Commissioners deem it necessary, for the purposes of this Act, to raise, sink, or otherwise alter the situation of any water-pipe or gas-pipe or other water-works, or gas-works, laid in any of the streets, they may, from time to time, by notice in writing, require the person to whom any such pipes or works belong or under whose control they may be, to cause forthwith, or as soon as conveniently may be, any such pipes or works to be raised, sunk or otherwise altered in position, in such manner as the Commissioners direct; provided that such alteration be not such as permanently to injure such works, or to prevent the water or gas from flowing as freely and conveniently as before; and the expenses attending such raising, sinking, or altering and full compensation for the damage done thereby, shall be paid by the Commissioners, as well to the persons to whom such pipes or works belong, as to all other persons. And if any dispute shall arise touching the amount or appor-

tionment of such compensation, the same shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses.

163. If the persons to whom any such pipes or works belong, or under whose control they may be, do not proceed forthwith, or as soon as conveniently may be after the receipt of such notice, to cause the same to be raised, sunk, or altered, in such manner as the Commissioners require, the Commissioners may themselves cause such pipes or works to be raised, sunk, or altered, as they may think fit, provided that such works be not permanently injured thereby, or the water or gas prevented from flowing as freely and conveniently as before.

164. Every person intending to build or take down any building, or to alter or repair the outward part of any building, where any street or foot-way will be obstructed or rendered inconvenient by means of such work, shall, before beginning the same, and having first obtained a license in writing from the Commissioners so to do, cause sufficient hoards or fences to be put up, in order to separate the building, where such works are being carried on, from the street or foot-way, and shall continue such hoard or fence standing and in good condition, to the satisfaction of the Commissioners during such time as the public safety or convenience requires and shall cause the same to be sufficiently lighted during the night, and every such person, who begins to build, or to take down or alter, or repair any building contrary to the provisions of this Section, or who, without license, erects or sets up any hoards, scaffolding, or fence whatsoever, or who, being licensed, fails to put up such fence or hoard, or to continue the same standing and in good condition as aforesaid during the time aforesaid, or who does not, while the said hoards or fences are standing, keep the same sufficiently lighted during the night, or who does not remove the same, when directed by the Commissioners, within eight days, shall be liable to a penalty not exceeding fifty Rupees, and a further penalty, not exceeding ten Rupees, for every day while the offence is continued, after twenty-four hours' notice from the said Commissioners.

165. The Commissioners shall, during the construction or repair by them of any of the streets, sewers, or drains vested in them, take proper precaution for guarding against accidents, by shoring up and protecting the adjoining houses, and shall cause such bars, chains, or posts to be fixed across or in any of the streets, to prevent the passage of carriages, carts, or other vehicles, cattle or horses, while such works are carried on, as to them shall seem proper; and the Commissioners shall cause any sewer or drain or other works in streets, during the construction or repair thereof by them, to be sufficiently lighted and guarded during the night; and whoever takes down, alters, or removes, any of the said bars, chains, or posts, or extinguishes any light, without the authority or consent of the Commissioners, shall be liable to a penalty not exceeding fifty Rupees.

166. No person shall deposit any building materials, or make a hole in any street, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials, or such hole, to be sufficiently fenced and enclosed, until the materials are removed, or the hole is filled up or otherwise made secure, and shall cause the same to be sufficiently lighted during the night; and whoever deposits materials, or makes a hole, without such permission, or fails to fence or enclose, and light such materials, or hole, or does not remove such materials, or fill up such hole, when the permission has been withdrawn, shall be liable to a penalty not exceeding fifty Rupees, and a further penalty not exceeding ten Rupees, for every day while the offence is continued, after twenty fours' hours' notice from the Commissioners.

167. If any building, tank, well, or hole, or other place whether on public or private ground be, for want of sufficient repair, protection, or enclosure, dangerous to human beings, it shall be lawful for the Commissioners to require by notice in writing, the owner or occupier of the said premises to cause the same to be repaired, protected or enclosed, so as to prevent danger therefrom, and if he shall refuse or neglect to comply with such requisition within twenty-four hours, or shall fail

to complete the same with due diligence, he shall be liable to a penalty not exceeding fifty Rupees for each offence, and a further penalty not exceeding ten Rupees for each day of delay ; and it shall be lawful for the Commissioners to cause the said premises to be repaired, protected or enclosed, and do all necessary acts for all or any of the purposes aforesaid as they shall think fit, and the expenses incurred thereby shall be recoverable as hereinafter provided.

*Regulation of certain offensive trades
and of burial and burning grounds.*

168. No place shall be used as a slaughter-house, or as a market

No place shall be used as a slaughterhouse or market without a license from the Commissioners.

for the sale of butchers' meat, dead poultry fish or vegetables with-

in the Town, unless a license in writing for the use thereof as such has been obtained from the Commissioners, who are hereby empowered, at their discretion, from time to time to grant and withdraw or revoke, such licenses ; and whoever, without such license, or after notice of its withdrawal or revocation, uses as a slaughter-house, or as a market for the sale of butchers' meat, dead poultry, fish or vegetables any place within the Town shall be liable to a penalty not exceeding two hundred Rupees, and to a penalty not exceeding fifty Rupees, for every day after the conviction for such offence, during which the said offence is continued. Provided that an appeal against the Commissioners' refusal to grant such license or against their withdrawal or revocation thereof, shall lie to two Magistrates in the manner provided by Section 68 for appeals against assessment.

169. The Commissioners shall from time to time, provide or license a sufficient number of places for the purpose of being used as slaughter-houses, and public markets.

170. Every owner of a market or of any slaughter-house, within the Town, shall cause such drains and cess-pits to be made therein as shall be considered sufficient by the Commissioners, and if required so to do by the Commissioners shall cause all the floors and drains to be paved with stone or burnt-brick or to be metalled with gravel, and shall also cause a supply of water to be provided, sufficient for

keeping such market or slaughter-house, in a clean and wholesome state ; and if such owner, after notice in writing given to him by the Commissioners, that such market or slaughter-house is defective in any of the said particulars and requiring him to remedy the defect specified within not less than thirty days, makes default therein, he shall be liable to a penalty, not exceeding fifty Rupees, for every day during which such default is continued.

171. Whoever for the purpose of sale slaughters, cuts up, or skins any sheep, goat or pig or any cattle at any place within the Town, other than in a licensed slaughter-house, shall be liable to a penalty not exceeding twenty Rupees for each animal.

172. It shall be lawful for any Magistrate, on the application of the Commissioners or any of their Officers, setting forth that there is just cause to believe that any animal or article which is or has been rendered or has become noxious or unfit for use as food or drink for man, is in the possession of any person for the purpose of being used or sold or offered or exposed for sale within the Town as food or drink for man, to grant a warrant to enter upon the premises of such person, and to search for and seize such animal or article, and if it appear to the said Magistrate, upon the evidence of a competent person, that the same is noxious or unfit for such use, he shall order such animal or article to be forfeited and disposed of in such way as to him shall seem proper.

173. The Commissioners, or any person appointed by them for that purpose, may at all reasonable times, with or without assistants, enter into and inspect any market, building, shop, stall, or place, used for the sale of butchers' meat, poultry, fish, fruit, or vegetables, or as a slaughter-house, and may examine any animal, carcase, meat, poultry, game, flesh, fish, fruit, or vegetables, which may be therein ; and in case any animal, carcase, meat, poultry, game, flesh, fish, fruit, or vegetables, appear to be intended for the food of man and to be unfit for such food, may seize and order the same to be destroyed or to be so disposed of as to prevent its being exposed for sale or used for food ;

and if it appear to a Magistrate upon the evidence of a competent person, that such animal, carcase, meat, poultry, game, flesh, fish, fruit, or vegetables, was unfit for the food of man, the owner thereof, or the person in whose possession the same was found, shall be liable to the penalty provided by Section 273 of the Indian Penal Code. If the Magistrate shall be of opinion that the article so destroyed was fit for the food of man, he shall make an order upon the Municipal Commissioners to pay to the owner such amount as the said Magistrate shall consider to have been the fair value of the article.

174. The owner or occupier of every place within the Town, used at the time this Act comes into operation, for any of the following purposes, namely, for melting tallow or for boiling offal or blood, or as a soap, camphor, or oil-boiling house, or as an oil mill or press, or as a dyeing house or yard, or as a tannery, or as a brick pottery or lime kiln, or as a paper manufactory, or as any other manufactory or place of business from which any offensive or unwholesome smell arises, or as a yard or depôt for hay, straw, timber, firewood, coal, or fuel, shall, within three months after this Act comes into operation, whether the same be kept for sale or otherwise register the same at the office of the Commissioners in a book to be kept by them for that purpose, and whoever after the expiration of the said three months and after eight days' notice from the Commissioners, uses any such place without the same being registered shall be liable to a penalty not exceeding one hundred Rupees for every day during which the offence is continued.

175. If it be shewn to the satisfaction of the Municipal Commissioners that any place registered under the preceding section is a nuisance to the neighbourhood or injurious to health, they may give notice to the occupier to discontinue within one month the use of the place, or to use it in such a manner only as the Municipal Commissioners may in writing direct; and whoever, after the expiration of the time so fixed, shall use such place, or permit it to be used, in violation of the terms of the notice, shall be liable to a penalty not exceeding two hundred Rupees for every day during which it shall be so used.

Offensive and dangerous trades and depôts in existence before passing of this Act to be registered.

Power of Commissioners in respect of places of noxious trades which may be public nuisances.

176. No place shall be newly used within the Town for any of the purposes mentioned in Section 174 except under a license from the Commissioners who are hereby empowered at their discretion, from time to time, to grant, withdraw, or revoke such license, and whoever, in violation of this Section, uses any such place for such purpose, without a license, or after its withdrawal or revocation, shall be liable to a penalty not exceeding five hundred Rupees, and a penalty not exceeding fifty Rupees, for every day after the conviction for such offence, during which the said offence is continued.

177. The Commissioners may, if they think fit, cause a survey and measurement to be made of every burial ground and every place used as such; and every such place, and every burning ground, existing at the time this Act comes into operation, shall, within, one month after this Act shall have come into operation, be registered by the owner or the person having the control thereof, or, if there be no owner or person authorized to control the same, by order of the Commissioners, in a book to be kept by them for that purpose; and whoever, after the expiration of the said time knowingly buries or burns, or causes, procures, or suffers to be buried or burned, any corpse in or on any ground not so registered as a burial or burning ground, shall be liable to a penalty not exceeding one hundred Rupees.

178. No vault or grave shall be made within the walls of, or underneath, any church or chapel or other place of public worship built within the Town after this Act comes into operation, and no burial or burning ground, whether public or private, shall be opened, made, or formed, within the Town, after this Act comes into operation, otherwise than by, or under the authority of the Governor in Council, without a license, describing the extent and boundaries thereof, first obtained from the Commissioners, who are hereby empowered, at their discretion, from time to time, to grant such licenses; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any vault, grave or burial or

No vault or burial or burning place henceforth to be constructed without leave of the Commissioners.

burning ground, opened, made, or formed without such license or contrary to the terms thereof, or in any public or private place, shall be liable to a penalty not exceeding five hundred Rupees.

179. If, upon the evidence of competent persons, the Commissioners, with the sanction of the Governor in Council, shall certify, in manner hereinafter provided, that any burial ground or place of burial, or any place used for the burning of corpses, within the Town, is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, or that any church or other place of public worship within the Town is dangerous to the health of persons frequenting the same, by reason of the state of the vaults or graves within the walls of, or underneath, the same, or in any church yard or burial ground adjacent thereto, and shall also certify that a fitting place for interment or burning as the case may be, exists within a reasonable distance and is available, it shall not be lawful, after a time not less than two months to be named in such certificate, to bury or burn, or permit or suffer to be buried or burned any corpses, in, upon, within or under the ground, church, or place of worship to which the certificate relates, except in so far as may be allowed by such certificate; and whoever, after due publication of such certificate as hereinafter provided, buries or burns, or causes, permits or suffers to be buried or burned, any corpse contrary to this enactment, shall be liable to a penalty not exceeding two hundred Rupees. Provided always, that every such certificate shall be published in the Government Gazette,

and that a translation thereof in the vernacular language chiefly in use shall, in the case of a burial or burning ground, be affixed conspicuously on some part of the said ground.

180. The Commissioners shall from time to time, out of the Municipal Fund, with the sanction of the Governor in Council, provide fitting places to be used as burial or burning grounds.

Commissioners to issue certificates prohibiting the use of improper burial and burning places.

Commissioners shall provide places to be used as burial or burning grounds.

Rights of entry and powers in reference to works.

181. The Commissioners shall, for the purposes of this Act, have power, by themselves or their Officers, between sunrise and sunset, to enter into and upon any building or land, as well for the purpose of making any survey or inspection which they may be entitled to make, as for the purpose of executing any work authorized by this Act to be executed by them, without being liable to any legal proceedings or molestation whatsoever on account of such entry or of any thing done in any part of such building or land in pursuance of this Act. Provided that, except when herein otherwise provided, the Commissioners, or their Officers, shall not enter upon any building or land which may be occupied at the time, unless with the consent of the occupier thereof, without previously giving the said occupier twenty-four hours' notice of his or their intention to do so.

182. The Commissioners or their Officers, or servants, may enter upon the land of any person adjoining to or being within the distance of one hundred yards of any works by this Act authorized to be made for the purpose of depositing upon such land, any soil, gravel, sand, lime, brick, stone or other materials, or for any other purposes connected with the formation of the said works, without making any previous payment, tender, or deposit, doing as little damage as may be in the exercise of the several powers hereby granted to them, and making compensation for such temporary occupation or temporary damage of the said land, to the owner and occupier thereof, from time to time, and as often as any such temporary occupation shall be taken or such temporary damage done, and making compensation to the owner also, for the permanent injury (if any) to such land; and if any dispute shall arise touching the amount or apportionment of such compensation, the same shall be settled in the manner hereinafter provided for the settlement of disputes respecting damages and expenses. Provided that before the

Power to enter upon lands for the purposes of this Act.

Power to Commissioners to enter on lands adjacent to works.

Proviso.

Commissioners make any such temporary use as aforesaid of the land adjoining or lying near to the said works, they shall give seven days' notice of such their intention to the owners and occupiers of such land, and, if required, shall set apart by sufficient fences, so much of the land as shall be required to be used as aforesaid, from the other land adjoining thereto.

183. Whoever at any time obstructs or molests the Commissioners, or any person employed by the Commissioners in their duty, or any person

with whom they have contracted under the provisions of this Act, in the performance and execution of their or his duty or of anything which they are respectively empowered or required to do by virtue or in consequence of this Act; or removes any mark set up for the purpose of indicating any level or direction necessary to the execution of any work authorized by this Act, shall be liable to a penalty not exceeding two hundred Rupees, or, in the discretion of the Magistrate before whom he is convicted, to imprisonment for any term not exceeding two months.

184. For the purpose of laying pipes or constructing aqueducts for bringing water into the Town from any place without the limits thereof, or for the purpose of

making dams, sewers, or drains to communicate with, or empty themselves into any public sewer, lake, stream, canal or water-course without the said limits, it shall be lawful, whenever a plan for laying any such pipes or constructing any such dam, aqueduct, sewer, or drain, shall have been approved by the Governor in Council, for the Commissioners and their Officers, with such assistants as they may require, to exercise, in the laying of such pipes and construction of such dam, aqueduct, sewer, or drain, throughout the line of country through which the said pipes, aqueduct, sewer, or drain are to run, all the powers which, by this Act, it is lawful for them to exercise within the Town, and which may be necessary for the laying of such pipes or the construction of such dam, aqueduct, sewer, or drain, without being subject to any action or molestation whatever for so doing; and it shall also be lawful for any Magistrate of any District, through which the said pipes, aqueduct, sewer, or drain are to run, to exercise in respect

Bengal Act VI of 1866, Section 10.

Bengal Act VI of 1866, Section 11.

thereof the like powers and jurisdiction within the limits of his own district, as it is, by this Act, lawful for a Magistrate to exercise in respect of any work to be executed by the Commissioners within the Town.

Lighting and Water supply.

185. It shall be lawful for the Commissioners to assess upon the occupiers of all buildings, tenements and premises within the limits of this Act, an annual lighting rate not exceeding two per centum upon the annual value thereof.

186. The Commissioners may cause to be laid down in each street, lane, and thoroughfare of the Town, or in any division or portion thereof, sufficient mains and pipes for the supply of water in such street, lane, or thoroughfare, and may also erect in every such street, lane, and thoroughfare sufficient and convenient stand-pipes for the gratuitous use of the rate-payers. The said stand-pipes shall be so placed that there shall not be a greater interval than one hundred yards between any such stand-pipes, and such stand-pipes shall at all times be kept charged with water.

187. When the Commissioners shall have carried out a system for the supply of water to the Town, or to any division or portion thereof, including such convenient mains and stand-pipes as aforesaid, and such system shall in the judgment of the Commissioners be complete, the Commissioners shall, with the sanction of the Governor in Council of Fort Saint George, declare, by notification published in the *Fort Saint George Gazette*, that the supply is complete within the Town or any such division or portion thereof.

188. After it has been so notified as aforesaid that the water supply in any District has been completed, it shall be lawful for the Commissioners to assess a rate upon all occupied buildings and premises within such District. The said rate shall not exceed four per centum upon the annual value of the said houses and premises.

189. Every householder assessed in and paying the water rate shall be entitled to have free of further charge

Householder entitled to supply of water for domestic use.

or assessment in respect of the same, a supply of water from the mains and pipes of the Commissioners for the domestic use of himself and his household.

190. Every person assessed to and paying the water-rate, shall be entitled to lay down communication pipes from the mains and pipes of the Commissioners for bringing into his house a proper and sufficient supply of water for domestic purposes. The communication pipes leading the water from the mains and pipes of the Commissioners into the house of any rate-payer, and the pipes and works within the house connected therewith, shall be of such character, dimensions, and material as the said Commissioners, or their proper officer in that behalf shall fix and approve, and shall be made and constructed at the expense of the person requiring the same.

191. A supply of water for domestic purposes shall not include a supply of water for horses or for washing carriages where such horses or carriages are kept for sale or hire, or a supply for any trade, manufacture, or business, or for fountains, or for any ornamental or mechanical purpose.

192. It shall be lawful for the Commissioners to supply water, at a rate not exceeding one Rupee for every two thousand gallons supplied, for other than domestic purposes, and for trade, manufacturing, business, ornamental or mechanical purposes, provided the person requiring such supply make application to the Commissioners in writing, specifying the purpose for which such supply is required, and the quantity likely to be consumed. And the Commissioners may thereupon, subject to such charges or rates as may be agreed upon between themselves and the person so requiring such supply not exceeding the rate aforesaid, laid down, or allow to be laid down, the necessary communication pipes and works, of such dimensions and character as may be agreed upon between the Commissioners and person requiring such supply, or, in the absence of such agreements, as may be fixed by the Commissioners.

193. The communication pipes and works leading water from the mains and pipes of

of the Commissioners into any building or premises, must in all cases be executed subject to the inspection and to the satisfaction of the Surveyor or other Officer to be appointed in that behalf by the said Commissioners. Such communication pipes and works may be made by the servants and workmen of the Commissioners, upon such terms as may be agreed upon between the Commissioners and the person requiring the supply, or subject to such charges as may be fixed by the Commissioners; and it shall be lawful for the Commissioners to require the amount necessary for the execution of such works to be paid or deposited before such works are executed; and such charges and expenses shall be recoverable in the same way as the water-rate.

194. The Commissioners shall at all times keep and maintain in their pipes and mains a sufficient supply of pure water for the use of the rate-payers, and for the other purposes for which such supply is required; and shall, at all times, between the hours of five in the forenoon and eight in the afternoon, maintain a pressure of water in the pipes and mains sufficient to raise the water in all buildings and places in which the same may be introduced, to a height of not less than fifty feet, and between the hours of eight in the afternoon and five in the forenoon to a height of not less than ten feet.

195. The Surveyor, or any other person acting in that behalf under the authority of the Commissioners, may, between the hours of nine in the forenoon, and five in the afternoon, enter into any building or premises supplied with water as aforesaid, in order to examine if there be any waste or misuse of such water; and if such Surveyor or other person at any such time be refused admittance into such building or premises for the purpose aforesaid, or be prevented from making such examination as aforesaid, the Commissioners may turn off the water from such building or other premises.

196. If any person supplied with water shall neglect to pay the water-rate at any of the times of payment thereof, the Commissioners may stop the water from

flowing into the premises in respect of which such rate is payable, by cutting off the pipe to such premises, or by such means as the Commissioners may think fit, and may recover the expenses of cutting off the water from such person.

197. Whoever shall wilfully or carelessly break, injure, or open any lock, cock, main, or pipe belonging to or under the management or control of the Commissioners, or constructed, or continued, or maintained under this Act, or shall unlawfully flush, draw off, divert, or take water from any water-works belonging to or under their management or control, or from any water or streams by which such water-works are supplied, shall, for every such offence, forfeit a sum not exceeding 50 Rupees and a further penalty not exceeding 20 Rupees for each day during which the offence is continued after written notice in that behalf.

198. All rates and monies collected, received, or recovered for or in respect of the supply of water or the execution of works, and all penalties or forfeitures connected therewith, or in any respect relating to the water-supply, shall be applied by the said Commissioners in defraying the expense of making and maintaining the said water-works, in paying the interest of money borrowed for the said water-works, and in the liquidation of debts incurred connected therewith, or for some other purpose connected with the supply of water; and if any surplus should remain thereafter, then the same shall be applied in reduction of the rates assessed for the supply of water.

199. Where any house or tenement is divided into flats, rooms, or portions in the occupation of different tenants, also in the case of all buildings or tenements the annual value whereof is less than one-hundred Rupees, it shall be lawful for the Commissioners to assess the owner or landlord of such building or tenement, although he does not himself occupy the same, and to recover from him the rates imposed thereon for lighting and water respectively.

200. The rates for lighting and water supply shall be ascertained, fixed, and collected in the manner and shall be payable at the times provided by Sections 54 to 81 of this Act, both inclusive.

Registration of Births and Deaths.

201. The Commissioners shall keep in their office a register of all births and deaths in the Town, and for this purpose they shall divide the Town into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of Births and Deaths within such district.

202. Every Registrar shall reside within the district of which he is Registrar, and shall cause his name, with the addition of Registrar of Births and Deaths for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling house; and the Commissioners shall cause to be printed and published, a list containing the name and place of abode of every Registrar of Births and Deaths in the Town.

203. The Commissioners shall cause to be prepared and printed a sufficient number of Register Books for making entries of all births and deaths which may take place in the Town, according to the forms prescribed in Schedules (K) and (L) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

204. Every Registrar shall inform himself carefully of every birth and, if required to do so, of every death which shall happen in his district after this Act comes into operation, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (K) and (L) respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

205. The father or mother of every child born in the Town, or, in case of the death, illness, absence, or inability of the father and mother, some person who was present at, or in attendance during the child-birth, shall, within one week next after the day of every such birth, give information to the Registrar of the District, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this Section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees for each offence.

206. Some one of the persons present at the death, or in attendance during the last illness, of every person dying in the Town, or in case of the death, illness, inability or default of all such persons, the occupier of the house or tenement, or in case the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the District according to the best of his or her knowledge or belief of the several particulars hereby required to be known and registered touching the death of such person. It shall also be the duty of every person who is conducting or performing the funeral ceremonies of any person who has died within the Town, when required, to furnish to the Registrar, or to any person, authorized by him, such information as he may possess in relation to the said several particulars. Any such person who shall neglect or refuse to give such information shall be liable to a penalty not exceeding one hundred Rupees.

207. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall, if he can write, sign in the register his name, description, and place of abode, and if he cannot write, shall put his mark in the Register to his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed or put his mark to it.

208. At such time and in such manner as shall be directed, from time to time, by the Commissioners with the sanction of the Governor in Council, an enumeration shall be made of the persons who at the time of making such enumeration shall be within the Town: Provided always that one clear month previous to such enumeration being commenced, notice of the intention to make the same, with the date or dates upon or within which it is intended to be made, and all other necessary particulars, shall be published in the Fort Saint George Gazette, and in such English and Vernacular newspapers in Madras as to the Governor in Council shall seem fit.

209. The Commissioner shall superintend the taking of such enumeration, and shall appoint such Enumerators, and make such arrangements generally as may seem to them necessary for the purpose of such enumeration, and all expenses incurred in respect of such enumeration shall be defrayed out of the Municipal Fund.

210. Each Enumerator or other Subordinate Officer appointed under this Act shall, agreeably to his instructions, leave at each house or place of residence within his District, four days at least before the time appointed for the collection of the completed Returns or Census, a blank Schedule or Return, to be of such form, and containing such particulars as the Governor in Council may approve, to be duly filled up and signed by the owner, tenant, or principal occupants of the said house or place of residence.

211. Any person wilfully neglecting or refusing correctly to fill up and affix his signature to any such Schedule or Return so left at his house or place of residence, or who shall neglect or refuse to return the same to the Enumerator or other officer when called upon so to do, or to furnish the necessary information to an Enumerator to fill up the same for him, if he do not know how to write, shall be liable to a penalty not exceeding two hundred Rupees, and may also be detained in custody until he shall have correctly filled up and signed the

said Schedule on Return: Provided that it shall be the duty of the Enumerator, if required to fill up all Schedules or Returns for those who are unable to write.

212. Any Enumerator other subordinate officer employed in the collection of such Schedules or Returns, if he shall find any of the same defective, or in any respect improperly filled in, shall return the same to the occupant of the house or residence to which they relate; together with a written or printed notice requiring that the same be duly filled in or amended within a specified period not less than twenty-four nor more than forty-eight hours, and if such occupant shall then fail so to fill in or amend any such Schedule or Return, he shall, on conviction, be liable to a fine not exceeding two hundred Rupees, and may also be detained in custody until he shall correctly fill in or amend the said Schedule or Return.

213. Any Military or Naval Officers in command of bodies of Military or Naval men, or of vessels-of-war, or any Master of a Merchant vessel, or Tindal of a vessel or boat, or any person in charge of a Lunatic Asylum, Hospital, or Prison, or of any public or private, charitable or scholastic Institution, or any keepers of Hotels or Lodging-houses, shall, if required, act as Enumerators for the purpose of taking account of persons under their command or charge, or abiding in their houses, on the night immediately preceding the day to be appointed for the making of such enumeration, every person so required to act as an Enumerator shall receive and conform to all instructions in writing which may be issued to him by the Commissioner in that behalf.

214. The Commissioner shall obtain by such ways and means as shall appear to him best adapted for the purpose, and as shall be sanctioned by the Governor in Council, Returns of the particulars required by this Act, with respect to all houseless persons, and all persons who, during the said night preceding the day to be appointed for the making of such enumeration were on out-door night duty,

or for any other reasons were not abiding in any house of which account is to be taken by the Enumerators.

Power to make Bye Laws.

215. It shall be lawful for the Commissioners from time to time to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter mentioned, for the guidance and control of persons employed by them, and for management and conduct of the places described in Sections 124. 168, 174 and 175, and for preserving order and cleanliness in the Town, and for carrying out any of the purposes of this Act. Provided that no such bye-law shall be repugnant to any law in force, and that no penalty for any one infringement of such bye-law shall exceed twenty Rupees, and that, in the case of a continuing infringement, no penalty shall exceed ten Rupees for each day, after notice from the Commissioners of such infringement.

216. No bye-law, or alteration of a bye-law, shall have effect until the same is confirmed by the Governor in Council.

217. No bye-law, or alteration of a bye-law, shall be confirmed until the same has been published in the *Fort Saint George Gazette* at least five times, nor till the space of one month has elapsed since the date of the first publication, during which period a copy of such proposed bye-law shall be kept at the office of the Commissioners, and all persons may, at any time between eleven o'clock in the morning and five o'clock in the afternoon, inspect such copy without fee or reward.

218. Such bye-laws, when confirmed, shall be published in the *Fort Saint George Gazette* in the English, Tamil, Telugu, and Hindustani languages, and copies thereof shall be printed and placed on boards, which shall be hung up in some conspicuous part of the Office of the Commissioners.

219. All Courts and Magistrates shall take Judicial notice of such bye-laws, when the same shall have been confirmed and published as aforesaid.

General Provisions.

220. The Commissioners shall publish short particulars of the Publication of penalties. several offences for which any penalty is imposed by this Act, or by any bye-laws made under this Act, and of the amount of every such penalty, and shall cause such particulars, in the English, Tamil, Telugu, and Hindustani languages to be painted or placed on boards, which shall be hung up in some conspicuous part of the Office of the Commissioners.

221. It shall be lawful for the Commissioners, or for any person appointed by them for that purpose, at any time between sun-rise and sun-set, to enter and inspect any place which is liable to taxation, registration or inspection, or which requires to be licensed under this Act, or in respect of which they are authorized to do any act or to give any order, or in which they have reason to believe that there is any animal or article which is liable to taxation, registration or inspection; and it shall be lawful for them to summon the owner or occupier of such place, or the owner of such article or animal, or the agent or servant of such owner or occupier and to examine him, or to require him to make a return in writing, in respect of any matter relating to such place, article or animal, upon which they may require information for the purposes of this Act. Any person who shall wrongfully refuse to answer such questions or to make such return, or who shall wilfully furnish false information, or who shall obstruct the Commissioners, or the person appointed by them, in entering or inspecting such premises, or in obtaining such information, shall be liable, on conviction before Magistrate, to a penalty not exceeding two hundred Rupees or in the discretion of the Magistrate before whom he is convicted to imprisonment for any term not exceeding two months.

222. The Commissioners may direct any prosecution for any public nuisance whatsoever, and may order proceedings to be taken for the recovery of any penalties and for the punishment of any persons offending against the provisions of this Act; and if judgment shall be given against the defendant, the Magistrate may award the Commissioners their full costs, but, on failure of conviction, the expenses of such prosecution or other proceeding and any costs awarded to the defendant by the Magistrate

shall be paid out of the Municipal Fund. But nothing in this Section shall be held to hinder any person from publicly prosecuting any other person for any nuisance.

223. Nothing in this Act shall be construed to render lawful any act or omission on the part of any person, which is, or but for this Act would by law be deemed to be a nuisance, nor to exempt any person guilty of a nuisance from prosecution or action in respect thereof.

224. No action shall be brought against the Commissioners, or any of their Officers, or any person acting under the direction of the Commissioners, for any thing

done or intended to be done under the powers of this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff, and of his Attorney or Agent in the cause; and, upon the trial of any such action, the plaintiff shall not be permitted to go into evidence of any cause of action, except such as is stated in the notice so delivered, and unless such notice be proved, the Court shall find for the defendant; and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards: and if any person, to whom any such notice of action is given, shall, before action brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover in any such action when brought; and if no such tender shall have been made, it shall be lawful for the defendant in such action, by leave of the Court where such action shall be pending, at any time before issue joined, to pay into Court such sum of money as he shall think fit, and thereupon such proceedings shall be had as in other cases where defendants are allowed to pay money into Court.

225. The Commissioners may make compensation, out of the Municipal Fund, to all persons sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their Officers or servants, under, and by virtue of this Act.

226. When any license or registration is granted under the provisions of Sections 124, 168, 174, or 175 of this Act authorizing the use of any place for any of the purposes therein described, and when permission is given under Section 101 for making any temporary erection, or under Section 116 for putting up any projection, the Commissioners may charge a fee for such license, registration, or permission; and the rates of the fees to be so charged shall be, from time to time, adjusted by the Commissioners with the sanction of the Governor in Council, provided that no such fee shall exceed the sum of one hundred Rupees.

When permission or license is given, for the temporary occupation of any ground belonging to the Commissioners under the provisions of Sections 164 and 166, the Commissioners may charge rent for such ground, according to the time the occupation may continue. Provided that all licenses, permissions or registrations granted under the provisions of Act IX of 1865, shall be valid and continue in force for the purposes of this Act.

227. In all cases where any damages, or expenses, are, by this Act, directed to be paid, the amount of the same, in case of dispute, shall be ascertained and determined by two Magistrates.

228. In any case referred to two Magistrates under the provisions of the preceding Section it shall be lawful for the said Magistrates, on the application of either party, to summon the other party to appear before them, at a time and place to be named in such summons, and every such summons shall be served by delivering the original or a copy thereof, to the person summoned, or by leaving the same at his usual or last known place of abode with some adult member or servant of his family. Upon the appearance of the parties, or, in the absence of any of them, upon proof of due service of the summons, it shall be lawful for such Magistrates to hear and determine such question, and, for that purpose, to examine such parties or any of them, and their witnesses on oath; and the costs of every such inquiry shall be in the discretion of such Magistrates, who shall determine the amount thereof.

229. If the amount of damages, costs, or expenses ascertained in the manner above described, be not paid by the party liable to pay the same, within seven days after demand, such amount may be recovered, under a warrant of one of the said Magistrates, by distress and sale of the goods and chattels of such party; and the overplus arising from the sale thereof, after satisfying such amount and the costs of the distress and sale, shall be returned on demand, if made within twelve months but not otherwise, to the party whose goods shall have been distrained.

230. Instead of proceeding by distress and sale, and in case of failure to realize by distress the whole or any part of any expenses, charges, or damages awarded under the provisions of this Act, the Commissioners may sue the person liable to pay the same, in any Court of competent jurisdiction.

231. *Clause I.*—Every prosecution under this Act may be instituted before any Magistrate, except in cases otherwise provided for; and every fine or penalty imposed under or by virtue of this Act, or any bye-law made in pursuance thereof, may be recovered by a summary proceeding before a Magistrate, upon information exhibited by order of the Commissioners, and in default of payment of such fine or penalty, the same may be levied, under the warrant of such Magistrate, by distress, and sale of the goods of such offender, with all such powers for the issuing such warrant and upon the return thereof, as are exercised by a Magistrate of Police under Act XIII of 1856 (for regulating the Police of the Towns of Calcutta, Madras and Bombay) and Act XLVIII of 1860 (to amend Act XIII of 1856) or any other Act for regulating the Police of the Town of Madras in force for the time being.

Clause II.—Every prosecution under Clause 2 of Section 12 of this Act, shall be instituted in such manner as a prosecution under Section 161 of the Indian Penal Code would be instituted, and before such Magistrate or Court as shall have authority to entertain charges and prosecutions in reference to the said last mentioned Section, and not otherwise.

83

232. The Magistrate by whom any fine or penalty is imposed by virtue of this Act may award any portion, not being more than one-half thereof, to the informer, and shall order the remainder—or, if he make no award to the informer, the whole of such fine or penalty—to be paid to the Commissioners, to be by them applied to the purposes of this Act.

233. No person shall be liable to any fine or penalty under this Act for any offence made cognizable before a Magistrate, unless the complaint respecting such offence shall have been made before a Magistrate within three months next after the commission of such offence.

234. If through any act, neglect or default, on account whereof any person shall have incurred any penalty imposed by this Act, any damage to the property of the Commissioners shall have been committed by such person, he shall be liable to make good such damage, as well as to pay such penalty; and the amount of such damage shall, in case of dispute, be determined by the Magistrate by whom the party incurring such penalty shall have been convicted; and, on non-payment of such damage on demand, the same shall be levied by distress, and such Magistrate shall issue his warrant accordingly.

235. It shall be the duty of all Police Officers to give immediate information to the Commissioners or to their Officers of any offence committed contrary to the provisions of this Act. Any Police Officer may arrest any person committing in his view any offence against any of the provisions of this Act, if the name and address of such person be unknown to him, and if such person decline to give his name and address, or if the Police Officer in question shall have reason to doubt the accuracy of such name and address, if given; and such person may be detained at the Station House until his name and address shall be correctly ascertained.

236. This Act shall commence and take effect on and from the first day of _____, and may be cited as the "Madrass Municipal Act of 186 _____."

SCHEDULE A.—(REFERRED TO IN SECTION 22).

Vehicles and animals liable to taxation, with the rates of taxation.

	Half-yearly. Rupees.
For every 4 wheeled carriage on springs drawn by two horses.....	9 0
For every 4 wheeled carriage on springs drawn by one horse, or pony or a pair of ponies under thirteen hands or by bullocks.	4 8
For every 2 wheeled carriage on springs drawn by a horse, pony, mule, or bullocks.....	3 0
	Half-yearly. Rupees.
For every horse.....	4 8
For every pony under thirteen hands, or mule.....	1 8
For every elephant.....	12 0
For every camel.....	6 0
For every pony under eleven hands.....	0 8
Every bullock or bull.....	0 8
Every male buffalo.....	0 8
Every ass.....	0 4
Every dog.....	0 4

SCHEDULE B.—(REFERRED TO IN SECTION 35).

Tolls payable on entering Municipal limits.

	RS.	A.	P.
On every 4 wheeled carriage on springs... ..	0	4	0 each.
„ do. 2 do. do. on do.	0	2	0 do.
„ do. hackery or cart drawn by men, bullocks, horses, ponies, asses or mules. laden... ..	0	2	0 do.
„ do. do. not laden... ..	0	1	0 do.
„ do. buffalo, bull or bullock, laden	0	0	6 do.
„ do. horse, laden or ridden... ..	0	1	0 do.
„ do. horse not laden, or ridden... ..	0	0	6 do.
„ do. pony or ass, laden or ridden... ..	0	0	6 do.
„ do. elephant... ..	0	8	0 do.
„ do. camel... ..	0	1	0 do.

SCHEDULE C. REFERRED TO IN SECTION 43.

LICENSE TAX ON PROFESSIONS, TRADES AND CALLINGS.

	Yearly Rupees.
Class I.	
(A.)—Joint Stock Companies, whether registered under any English or Indian Act or Acts, and other Companies, whether incorporated by Royal Charter, Act of Parliament, or Act of the Council of the Governor General or of the Governor of either of the Presidencies, and carrying on any trade or business having gain for its object, and the nominal or subscribed capital of which exceeds 10 lakhs of Rupees.	350
(B.)—Companies of any of the descriptions mentioned in Division (A) of this class, the nominal or subscribed capital of which exceeds 5 lakhs of Rupees.....	200
(C.)—Do. do. is 5 lakhs or under	100
All persons holding any Office or appointment or employed in any capacity upon a salary of Rupees 3000 a month or upwards... ..	
Class II.	
Merchants, Bankers, Sowcars, Wholesale Traders, Commission Agents or any Agents, Gomastahs or Servants in charge of the business of the aforesaid persons when the Principals are non-resident.	75
Practising Barristers, Attorneys at Law, Proctors, Notaries Public, Pleaders of the High Court.	
Practising Surgeons, Physicians, Dentists, Architects, Civil Engineers.	
Owners or Farmers of Markets.	
Owners of any Press for Cotton, Jute, Hides or other Materials, of any Coffee cleaning Establishment, Saw Mill and Auctioneers.	
Hotel-keepers, Lodging or Boarding, House-keepers, Shop-keepers, Owners of any Printing Press or Oil Mill, Manufacturers, Artizans, or Traders, the gross rental of whose Shops or places of business is estimated at 50 Rupees a month or upwards.	
All persons holding any Office or appointment or employed in any capacity whose salary amounts to Rupees 1500 a month and is less than Rupees 3000.	

Class III.

Merchants, Bankers, Sowcars, Wholesale Traders, Commission Agents, or any Agents, Gomastahs or Servants in charge of the business of the aforesaid persons, when the Principals are non-resident, not assessed under Class II.	
Practising Licentiate of Medicine, Apothecaries, Veterinary Surgeons, Builders, Land or Marine Surveyors.	
Keepers of any Warehouse, or wholesale Produce Depot.	
Hôtel-keepers, Lodging or Boarding House-keepers, Shop-keepers, Owners of any Printing Press or Oil Mill, Retail Dealers, Manufacturers, Artizans or Traders, the gross rental of whose Shops or places of business is estimated at 20 or more Rupees, and less than 50 Rupees a month.	30
Pleaders and Vakeels not assessed under Class II.	
Brokers or other persons employed in the transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, Bills of Exchange, or in procuring freight.	
All persons holding any Office or appointment or employed in any capacity, whose salary amounts to Rupees 500 a month and is less than Rupees 1500.	

Class IV.

Hotel-keepers, Boarding and Lodging House-keepers, Shop-keepers, Owners of any Printing Press or Oil Mill, Retail Dealers, Manufacturers Artizans or Traders, the gross rental of whose Shops or places of business is estimated at 8 or more Rupees and less than 20 Rupees a month.	12
All persons holding any Office or appointment or employed in any capacity, whose salary amounts to Rupees 100 a month and is less than Rupees 500.	

Class V.

Native Doctors, Dullals, Pawnbrokers, Petty Money Lenders, Hawkers.	
Shop-keepers, Owners of any Printing Press or Oil Mill, Retail Dealers, Manufacturers, Artizans or Traders, the gross rental of whose Shops or places of business is estimated at 2 or more Rupees and less than 8 Rupees a month.	4
All persons holding any Office or appointment or employed in any capacity, whose salary amounts to Rupees 50 a month and is less than Rupees 100.	

SCHEDULE C. II, REFERRED TO IN SECTION 43.

LIQUOR LICENSE.

Class I.	Yearly Rupees
Wholesale Dealers in Wines, Beer or Spirits for the business.	
Keepers of Pattai and Colombo Arrack Shops whose Dowle, as granted by the Collector of Madras, is for 7 gallons and upwards for each shop.	100
Class II.	
Keepers of Pattai and Colombo Arrack Shops whose Dowle, as granted by the Collector of Madras is for 5 gallons and less than 7 gallons for each shop.	
Keepers of Shops for the sale of Toddy who are rated by the Collector of Madras as 1st Class Toddy Shop-keepers for each shop.	75
Class III.	
Wholesale Dealers in Wines, Beer, or Spirits not assessed under Class I.	
Keepers of Pattai and Colombo Arrack Shops whose Dowle, as granted by the Collector of Madras, is for 3 gallons and for less than 5 gallons for each shop.	50
Keepers of Shops for the sale of Toddy, who are rated by the Collector as 2nd Class Toddy Shop-keepers for each shop.	
Class IV.	
Retail Dealers in Wines, Beer or Spirits.	
Keepers of Pattai and Colombo Arrack Shops whose Dowle, as granted by the Collector of Madras, is for 3 gallons and under for each shop.	25
Keepers of Shops for the sale of Toddy who are rated by the Collector as 3rd Class Toddy Shop-keepers for each shop.	

SCHEDULE D.—(REFERRED TO IN SECTION 73.)

Notice of Demand.

Take notice that the Commissioners for the Town of Madras demand from you the sum of _____ due from* (you) as owner (or occupier) (here describe the property or thing upon which the rate or tax is imposed) for the months of 186 ; and that, if the sum due, together with _____ for this notice, is not paid into the office of the said Commissioners at _____, or if sufficient cause for the non-

* In the case of a demand under Section 65 state that the notice of demand has been served upon the owner, and that the sum due remains unpaid.

payment of the sum is not shown to the Commissioners _____ on days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

(L. S.)

Date

(Signature of one of the Municipal Commissioners.)

SCHEDULE E.—(REFERRED TO IN SECTION 73.)

Distress Warrant.

To _____
(Here insert the name of the Officer charged with the execution of the Warrant.)
Whereas _____ of _____ has not paid or shown sufficient cause for the non-payment of the sum of _____ Rupees due for the rates (or taxes) (or rates and taxes) mentioned in the margin for the months of _____ 186 . Although the said sum has been duly demanded in writing from the said _____ and seven days have elapsed since the service of the notice of demand; This is to command you to distrain the goods and chattels of the said _____ (or as the case may be, any goods and chattels found on the premises referred to) to the amount of the said sum of _____ Rupees, and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress; and if, within seven days next after such distress, the said sum shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale, the said sum of _____ Rupees and the charges of taking, keeping, and selling such distress, to return the surplus, if any, on demand, to the person whom you shall find in possession of the said goods and chattels. If sufficient distress cannot be found of the goods and chattels of the said _____ you are to certify the same to us together with this Warrant.

(L. S.)

Date

(Signature of one of the Municipal Commissioners.)

SCHEDULE F.—(REFERRED TO IN SECTION 74.)

Form of Inventory and Notice.

(State particulars of goods seized).

Take notice that I have this day seized the goods and chattels specified in the above Inventory for the sum of _____ Rupees due for the rates (or taxes) mentioned in the margin for the months of _____ 186 ; and that, unless you pay into the office of the said Municipal Commissioners for the Town of Madras the amount due, together with the costs of this distress, within seven days from the day of the date of this notice, the goods and chattels will be sold.

(Signature of the Officer executing the Warrant of Distress.)

Date

SCHEDULE G.—(REFERRED TO IN SECTION 75).
Table of Fees payable on Distraints under this Act.

Sums distrained for					Fee.	
					RS.	A.
Under 5 Rupees...	...	...	...	...	0	8
5 and under 10 Rupees...	...	...	...	...	1	0
10 " 15 " "	...	...	...	...	1	8
15 " 20 " "	...	...	...	...	2	0
20 " 25 " "	...	...	...	...	2	8
25 " 30 " "	...	...	...	...	3	0
30 " 35 " "	...	...	...	...	3	8
35 " 40 " "	...	...	...	...	4	0
40 " 45 " "	...	...	...	...	4	8
45 " 50 " "	...	...	...	...	5	0
50 " 60 " "	...	...	...	...	6	0
60 " 80 " "	...	...	...	...	7	8
80 " 100 " "	...	...	...	...	9	0
Above " 100 " "	...	...	...	...	10	0

The above charge includes all *es*, except when Peons are kept in charge of property distrained, in which case four Annas must be paid daily for each man.

SCHEDULE H.—(REFERRED TO IN SECTION 82).

Form of Debenture.

The Municipal Commissioners for the Town of Madras.

Madras, the 186 .

No. By virtue of the Madras Municipal Act of 1865, of the Council of the Governor of Madras for making Laws and Regulations, We, the Municipal Commissioners for the Town of Madras incorporated under the said Act, in consideration of the sum of *Rupees* paid to us by A. B. of *Rupees*, promise to pay to the said *or order*, the said sum of *Rupees* after the date hereof, together with interest thereon at the rate of *per centum per annum*, payable half-yearly on the *day of* and the *day of*

(Signature of the President of the Municipal Commissioners).

Seal.

SCHEDULE K.—(REFERRED TO IN SECTION 201.)

Report of Birth.

No.
Date of Birth.....
Nationality or Caste.....
Father's..... { Name and Surname.....
Occupation.....
Mother's Name and Surname.....
Child { Born alive
Still-born
Sex

Remarks

Signature.

SCHEDULE L.—(REFERRED TO IN SECTION 201.)

Report of Death.

No.
Date of Death.....
Nationality or Cast.....
Place of Residency.....
Duration of Residence in Madras.... { Years.....
Months.....
Days.....
Name.....
Sex.....
Age.... { Years
Months.....
Days.....
Still born.....
Cause of Death.....

Remarks

Signature.

NOTE.—In reporting the birth or death of a *Hyaboo* mention the particular Sub-divisions of Caste. Let Christians be separated into those of pure European parentage, those of mixed blood, viz., Indo-Europeans; and those of pure Asiatic parentage, viz., Native Christians. Let Negro Africans or *Sekeloo* be reported as such, and not as Moosulmans. This report, when filled in, to be delivered to the District Registrar of Births and Deaths.

Done 15th Feb 1867 L. L. S.
An Pub. 22. 10. 67

Public DEPARTMENT.

No. 161.

From *The Honorable R. S. Ellis, C. B.*
The Honorable J. D. Mayne
Major G. S. Adams.

Dated 5th February 1867

FOR ORDERS.

I have read the amended Bill with attention and I think that the new Municipal taxes or the modifications of Admones are such as are worthy of our deliberate consideration. So on the 15th Feb I think that action may be taken but the Bill as it stands may, in my opinion, be brought in for discussion by

Long-nt Council

J.P.

W.D.

The Hon. W. E. W.

I think that without committing
ourselves to any definite opinion
on the details of the bill we may
authorize it in introduction to
the Legislative Council. Our
order with the Bill must com-
mittee; when may the
Land on the Political, to
prepare the further work,
and general discussion
before the bill itself is actually

-91
Madras, 5 February 1866

From.

The Honorable R. S. Ellis C.B.
Sanitary Commissioner for Madras.
The Honorable J. D. S. Mayne
Acting Advocate General
Major G. S. Keam
Commissioner of Police.

To,

The Honorable A. J. A. Butcher
Chief Secretary to Government
Legislative Department
Fort Saint George.

Sir,

We have in accordance with the orders of Government under date the 4th July 1866, given our best consideration to the revision required in the Schedules of Act IX, 1865, and we have endeavored to make such alterations and additions to the Act as engineering led us to think necessary.

2. The accompanying Bill is submitted for the approval of the Government as containing the amendments of the Municipal law which we have considered advisable.

The

3. The taxes which are imposed under the existing law, for Municipal purposes, are as follows, and the estimated results for the year 1866 are placed opposite each tax:

A house Tax of $7\frac{1}{2}$ per Cent on houses, buildings and lands according to the annual valuation	2,30,000
Tolls on Vehicles and animals entering Municipal Limits	60,000
Tax on Vehicles and animals kept within Municipal Limits	60,000
Tax on Professions and callings	150,000
	5,00,000

The estimated expenditure under the various headings for 1866 is as follows:

Road work	137,500
Masonry	40,000
Improvements	36,400
Conveyance	100,000
Night watch	10,000
Police	103,000
Superintendence and Management	70,150
	5,00,000

4. It will be perceived that the entire Municipal income is absorbed in the ordinary current expenditure, leaving no means of hypothecating any source of revenue for the purpose of raising loans for works of improvement.

provement which are urgently required in the Town of Madras.

5. It is well known that the drainage of the Town is very defective, there is no other water supply than that affected by wells which have become so contaminated by the pollution of the surrounding soil as to be dangerous to the public health; the Town is insufficiently lighted; the conservancy is imperfect and there is an urgent necessity for providing improved market places and slaughter houses.

6. Under these circumstances it seems necessary that the Municipal income should be increased, and for this purpose we have proposed two new taxes and we venture to recommend that the existing Tax on houses, buildings and lands should be raised from $7\frac{1}{2}$ to 10 per Cent.

7. The new taxes which we submit for the consideration of the Government are, a Sea Toll and a Registration Fee on places at which spirituous or intoxicating liquors are sold, whether by wholesale or retail.

8. We have altered considerably the schedules which relate to the License tax on professions, Trades and callings.

The objects which we have kept in view are to remove the difficulties experienced by the Municipal Commissioners in the application of Schedule C of Act IX of 1865 and to diminish as much as possible, unfairness

in the incidence of this tax.

9. It is almost inevitable that there will be considerable inequality in the population within the same classes paying the same tax, to the amount of profit derived from their several callings. We have sought and to furnish some stimulus for the guidance of the Municipal Commissioners in assessing the tax, by making the gross amount of profits of business in each trade or calling the test of the class rate which a fair proportion of the rate payers should be included.

10. This test will be applied to all Hotel keepers, Lodging or Boarding House keepers, Shop keepers, Owners of Printing presses or Oil Mills, Manufacturers, Artisans and Exporters.

To remedy these defects we have limited the incidence of the tax, to persons living in the same Schedule C, Act IX of 1865.

To one whose place of business is estimated at less than 2 Annas per mensem will be liable to the License Tax.

This limit will, we trust, secure the tax from proving oppressive to the poorest class of the inhabitants.

11. We have also altered the amount of the tax to be paid by each of the five classes comprised in our Schedule C, by increasing the rates at present paid by the three highest classes and by reducing the

rates

rates paid by the two lowest classes.

These two last classes will pay respectively 12 and 14 Annas annually instead of 15 and 6 Annas as at present.

We trust that the rates which we have proposed will be found more equitable than those regarding which complaint has been made.

12. In framing these Schedules, and indeed throughout all the revision of Act IX of 1865, we have endeavored to obtain from those who may fairly be considered to represent all classes of society in the town of Madras, advice and information.

13. We have been favored with a considerable number of written and verbal communications regarding the amendments required in the present Municipal Act and to these we have given our best attention.

We availed ourselves of the services of one of the Members of our Committee, the late Colonel Temple who as President of the Municipal Board gave us valuable aid in amending certain sections of the Act which in practice were found defective.

All the most important alterations contained in the Draft Bill, which we have now the honor to submit to the Government were seen and approved by Colonel Temple.

14. In proposing such taxes as would give to the Municipality an increase of revenue, which is necessary

to enable the Commissioners to make an accurate
estimate required for the health and comfort of
the people of Madras, we have adopted the lowest
rates as being least liable to the objection of the
people as to being too high by the nature of the thing
by the present rates.

15. We have also endeavored to make a correct
estimate of the net produce of the tolls on horses, carriages,
animals, &c., reported and reported by the
rath, the port of Madras, at the low rate which
we propose to levy, namely, 1 Anna on each pair of
animals, and 1 Nispa for each load or cart
carried in bulk, and we believe that by this we
will give a fair estimate of the produce of the tolls.

16. The Revenue to be derived from the registration of
the specters or interests, &c., will be
about 40,000 Nispa.

We have endeavored to ascertain the produce of
revenue which will be derived from the Revenue
under the proposed Schedule of Rates, and the
total has been furnished from the Municipal
Commissioners' office.

The Municipal Commissioners estimate the pro-
duce of the tolls under the proposed Rates at
142,388 Nispa.

17. The increase of the House and Land Revenue
from

from 7 1/2 to 10 per cent on the annual value will
add 73,000 Nispa to the Municipal Revenue.

The total probable Revenue of the Municipality,
should our recommendations be approved, would be as
follows:

Licence tax	142,388
Licence Revenue	40,000
House and Land tax at 10 per cent	293,000
Carriage Licence	60,000
Cart Registration	12,000
Tolls on Vehicles and animals	36,000
Sea toll	100,000
	6,93,388
<u>Miscellaneous</u>	
Government contribution for maintenance of Roads	25,047
Rents of Markets, Slaughterhouses &c.	29,000
Proceeds of Suffer's Bank	4,000
	58,247
Grand total	7,41,635

* Although the tolls levied
on Vehicles and animals
are estimated to be 1866 by
the Municipal Commissioners
at 60,000 Nispa, we have here
formed out for 36,000
Nispa only.

18. In the Draft act now submitted to Government
we have made provision for the imposition of Rates
for lighting the Town by Gas and for supplying
the Town with water.

These rules will only be required when the Gas
works and Water works are completed, but we have
thought that in passing the present Act it is desirable

to render it as complete as possible.

19. For the same reason we have provided for the taking a Census of the population as well for the Registration of Deaths and Marriages, and it has in this respect assimilated the proposed Measures set to those of Calcutta and Bombay.

Madras,
5th February 1867.

W^m Henry W. H. H. H.
Sir
Your most obedient servant

R. S. Ellis

Sanitary Commissioner for Madras

Wm D Mayne
By Adv Gen.

(J. H. M.)
Commissioner of Police

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Committee appointed to revise Act IX of 1865.

25 February 1867.

Order thereon 13th February 1867 N^o 150.

In their proceedings of the 4th July last the Govt appointed the gentlemen whose names are entered in the margin as a Committee to revise the Schedules appended to the Madras Municipal Act IX of 1865 and amend the Act in any other respects in which it might be deemed susceptible of improvement. The Advocate General was subsequently added to the Committee.

Hon. A. S. Ellis. C.B.
Colonel J. Temple
Major C. S. Hearn

Public 1867 Act

Mr. Advocate. Mr. Ellis
Mr. Temple. Mr. Hearn

Mr. Ellis. Mr. Temple
Mr. Hearn. Mr. Advocate

Act 35 February 1867

No 161

Order for the approval

in Order of Government a
Draft of Municipal Bill for
the Mayor's Office as
directed in G.O. No 4th
July 1865.

2. The Bill submitted with the letter above recorded is the result of the inquiries instituted by the Committee. In it the Schedule C to Arts, Professions, Trades and Callings liable to be taxed, the unsatisfactory working of which led to the appointment of the Committee, has been revised by increasing the rates payable by the three higher classes and by reducing the rates payable by the two lower classes and with the view of furnishing a standard for the guidance of

6
assessing the tax the Committee have made the gross rental of places of business in each trade or calling the test of the class into which a large proportion of the rate payers are to be included. They propose that persons whose places of business are estimated at a gross rental of less than Rs 2 per mensem shall be excluded from the operation of the tax.

3. With the object of increasing the revenues of the Municipality the Committee have made provision in their Bill for

(a) increasing the House & Land Assessment
from

from $7\frac{1}{2}$ to 10 percent
on the annual value.

(b) for a toll on Bales,
Parcels, Animals &c
exported & imported by
sea from or into the
Town of Madras at the
rate of 1 unna on each
Parcel or Animal and
of 1 rupee per boat load
on articles carried in
bulk. and

(c) for the imposition
of a license tax on the
registration of places
where spirituous or
intoxicating liquors
are sold by wholesale
or retail

4. Provision has also
been made for the
imposition of rates for
lighting the Town by
Gas and for supplying
it

7
it with water as well as
for taking a census of
the population and for
the registration of births
and deaths.

5 Excluding the two
last mentioned rates -
which will not come
into operation until
Gas works & water works
shall have been com-
pleted, the Committee
estimate that the new
sources of taxation
provided for in the
Bill will yield an
increase of nearly
two and a half lacs
of rupees to the income
of the Municipality.

6. The Governor in
Council is not prepared

at

at present to record
a decided opinion in
favor of the several
recommendations made
by the Committee, some
~~of which it appears~~
~~to him may be open~~
~~to question~~, but he
sees no objection to
the introduction of
the Bill into the
Council where its
provisions will be
carefully and deli-
berately considered.
Meanwhile copies of
the Bill and of the
Committee's letter &
of this Order will be
laid on the Editors'
Table in order that
the public may have
an

1078
an opportunity of
considering it and
of discussing its
provisions.

by A

30.240.

Honble R. S. Ellis }
Legislative Departt. } deep 1/2
Municipal Commrs }

Editors Table, with 3
copies of the Bill.

Public 1864. Department.

No. 150.

PROCEEDINGS OF GOVERNMENT.

Dated 13th February 1867.

No. 370-