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M.R.O. 1-39,000-15-10-25

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1675	Press
		Mis.
Dated	6-2-37	19/869

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
6th December 1869.

Read the following papers:—

No. 22. From the President of the Municipal Commission, Coimbatore, to the Chief Secretary to Government, Fort Saint George, dated Coimbatore, 28th October 1869, No. 13.

Adverting to the Proceedings of Government, Public Department, under date the 19th December 1866, I have the honour to point out that in the President's application therein embodied for the sanction of Government to the levy of certain taxes under Act X. of 1865, and in the Order thereon, a rate on houses and buildings only is specified, whereas under Section 36 of the Act the rate is extended to lands situate within Municipal limits. To prevent any question of the authority of the Commissioners to levy this rate, I have the honour to request that this omission may be supplied, and the following amended notification ordered to be published:—

“ The Municipal Commissioners of Coimbatore are authorized to levy, for the purposes of Act X. of 1865, (Madras,) a rate on houses, buildings, and lands at five per cent. per annum on the annual value thereof; tolls on carriages, carts, and animals entering the Municipal limits; taxes on carriages, horses, and other animals kept within the town; and fees for the registration of carts and other wheeled vehicles without springs, as provided in Sections 38 to 44, and 51 to 68, of the said Act.”

No. 23. From the President of the Municipal Commission, Coimbatore, to the Under Secretary to Government, Fort Saint George, dated Coimbatore, 13th November 1869, No. 16.

Vide your Memorandum, dated 8th instant, No. 464.

2. In reply to the above I have the honour to state that, up to the present time, rates on *houses* and *buildings* only have been levied, and not on *lands* situate within Municipal limits. The Commissioners having determined that a rate should be levied on lands also, they were assessed for the purpose when it came to my notice that the Government had sanctioned the levy of a rate on houses and buildings only, and looking upon this as an omission inasmuch as lands are included with houses and buildings in Section 37, I applied to have it rectified.

3. The per-centage rate fixed is five per cent., and the estimated return is Rupees 426. This was not included in the estimate of Rupees 4300 for rates on houses and buildings sanctioned in Government Order, dated the 31st March 1869, No. 394.

4. The lands in question from their position are very valuable, and quite able to bear the rate.

No. 24. ORDER THEREON, 6th December 1869, No. 1670.

The Officiating President of the Municipal Commission, Coimbatore, is informed that, in the opinion of Government, the imposition of separate rates on the objects, houses, building and lands, declared liable to a rate is authorized by Sections 36 and 37 of Act X. of 1865, (Madras,) and the sanction of Government for the levy of each is essential. The use of the plural “ rates ” in these sections necessitates this construction, which has hitherto been acted on.

*Proceedings of the Madras Government, Public Department,
6th December 1869.*

2. With regard to the levy of a rate on lands at five per cent., the assessment of which has it seems been completed, the Government observe that the necessity of the impost during the current year has not been shown; that the produce of the rate was not included in the sanctioned estimate of receipts, by which, it was believed, sufficient provision was made for the requirements of the year; that the amount, Rupees 426, is a trifling; and that in the absence of necessity shown, and for such a trifling sum, it is undesirable to infringe the principle that the sanctioned estimates of the year should be adhered to. The Governor in Council, therefore, declines to sanction the levy of a land rate in the Municipality of Coimbatore during the current year; but if the proceeds of the rate be required to enable the Commissioners to meet the demands upon them for 1870-71, he will be prepared to consider the question of its propriety when the estimates for that year come under review.

3. The Officiating President should have quoted the notification of rates and taxes for 1869-70, and not that for 1866-67, which had force only for one year.

(True Extract.)

To the Officiating President of the Municipal Commission, Coimbatore.

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter S.

From the President of the Municipal Commission, Coimbatore,
to the Chief Secretary to Government

His letter No. 13 & 16
dated 28th Oct & 13th Nov. 1867.

Order thereon No. 1670 - 6 Dec/67.

Officiating
The President of the Municipal Commission, Coimbatore
is informed that in the Spring
of Government the separate
impositions of rates on these
objects, houses buildings and
lands, declared liable to rate
is authorized by sec. 36 & 37
of Act II of 1865 (Madras); and
the sanction of Government
for the levy of such is essen-
tial. The use of the plural
"rates" in these sections nec-
essitates this construction, which
has

Govt. of 1869

PUBLIC.

To

THE PRESIDENT OF THE MUNICIPAL
COMMISSION, COIMBATORE.

Dated December, 6th.

Recd.

Encl.

G. O. 6th December 1869, No. 1670.

RECEIVED

NOV. 22-24.

Declining to sanction the levy of a land rate in
the Coimbatore Municipality during the current
year.

has hitherto been acted
on.

2. With regard to the levy of
a rate on lands at 5 per
cent, the assessment of which
has it seems been completed,
the Government observe,
that the necessity of the im-
post during the current year
has not been shown; that the
produce of the rate was not
included in the sanctioned
estimate of receipts, by which,
it was believed, sufficient
provision was made for the
requirements of the year; that
the amount, Rs 426, is a
trifling; and that in the ab-
sence of necessity shown, &
for such a trifling sum, it
is undesirable to infringe
the principle that the sanc-
tioned estimates of the year
should

should be adhered to. The
Governor in Council therefore
declines to sanction the
levy of a land rate in the
Municipality of Coimbatore
during the current year;
but if the proceeds of the
rate be required to enable
the Commissioners to meet
the demands upon them
for 1870-71, he will be pre-
pared to consider the ^{question of its} pro-
priety when the estimates
for that year come under
review.

3. The Officiating President
should have quoted the
notification of rates and
taxes for 1869-70, & not that
for 1866-7 which had force
only for one year.

(26)

The President M.C. Coimbatore *signed* 1/2

Indorsed in the
the City of London

Cont. of 118 4/3 Guinea.

Public

To

The Post Office Savings
Committee

Dated Dec-6-1859, No. 1570.
Recd.

Nos. 22 - 24.

Obeying & auction
the very of a hand sale
of the Commission with
respects during the
the present year -