

1. Number of Nos. 14
2. Date of receipt. 27-3
3. Initials of Receiver
M.R.O. 1-89,000-18-10-20

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1871	Presse
		Mis.
Dated	18-12	19 1871

Not to be folded or roughly handled

18th December 1871.

No. 109. Read the following letter from the President of the Municipal Commission, Nellore, to the Chief Secretary to Government, Fort St. George, dated Nellore, 8th December 1871, No. 2446:—

Certain cultivators, resident within this Municipality, having petitioned the Commissioners to be exempted from the payment of the tax levied under Schedule C. on bullocks and buffaloes used for agricultural purposes, were informed by endorsement that the Commissioners were not satisfied of their "poverty," within the meaning of Section 38, Act III. of 1871.

2. Thereupon they submitted a second petition praying that, in accordance with the final provision of Section 38, application might be made by the Commissioners to Government to exempt them as a class from the above tax.

3. This petition was referred to a Sub-Committee of Commissioners, who reported in favour of the expediency of the exemption sought, in so far as the tax on *male* buffaloes was concerned.

4. This report was considered at a meeting, and the recommendation was adopted by a majority in respect to "agricultural male buffaloes," the number of which, as registered in the office for the current year, is 219.

5. The resolution of the meeting was forwarded to me as President, with a view to my bringing the matter to the notice of Government for their orders.

6. I have accordingly the honour to submit both petitions, with copies of the report of the Sub-Committee, and of the resolution of the meeting in question.

7. If the Government should be pleased to order the exemption, either for the whole or for the latter half of the year, the sum involved would, in the former event, amount to Rupees 219, and in the latter, to Rupees 109-8-0. In either case the amount of the deficit thus caused would be met by savings on the budgeted cost of the establishment.

No. 110. ORDER THEREON, 18th December 1871, No. 1871.

Under Section 38, Act III. of 1871, the Government sanction the exemption, by the Municipal Commissioners of Nellore, of the owners of male buffaloes used in agriculture from taxes under Schedule C. to the said Act annexed.

(True Extract.)

Chief Secretary,

To the President of the Municipal Commission, Nellore, with two Petitions returned.

Exd. T. O'Connor.

Nellore 3.
13th October 1871.

The President and Members of the
Municipal Commission
Nellore.
Sirs,

We respectfully beg to submit to our
report with reference to the resolution passed
at the meeting of the Municipal Commissioners
under date the 13th ultimo, appointing us a
Sub. Committee, to report on the Petitions of
Baidireddi Ramireddi and others, inhabitants
of the Town of Nellore, dated the 17th July
and 6th September, requesting that the tax on
agricultural Cattle may be cancelled and the
professional tax introduced instead.

2. The Petitioners bring to the notice of the
Commissioners that they have to pay nine
different sorts of taxes, and more prominently
notice the fact of ploughing Buffaloes being
included with agricultural Cattle for taxation.
In their second Petition they allude to the
endorsements on the previous one, and request
an enquiry into their Condition for the Commission
to

See petition
of 17th July

GOVT. OF 1871 NELLORE.

PUBLIC.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Nellore.

Dated December, 1871.

Recd.

Recd.

G. O. 1871 December 1871, No. 1871.

DECEMBER.
Nos. 109-110.

Sanctioning the exemption by the Municipal
Commissioners of owners of male buffaloes used in
agriculture from taxes under Schedule C. of Act
III. of 1871.

To decide on the expediency of exempting them from the said tax.

3 From a reference to the Registers of the office, it appears that there are in the first half year, 1289 Bulls and Buffaloes, including those employed for agricultural, as well as for draught purposes. The number of registered Carts for the same period is 424, and assuming, 24 as the number of two-wheeled Coaches on Springs, drawn by Bulls, 424 plus 24 gives 448, which may be fairly assumed as the number of draught Cattle used within the Municipal limits.

393 is therefore the number of pure agricultural Cattle and Rs. 393 is consequently the annual income involved in the question.

4 As there was no tax on Male Buffaloes last year, by deducting the last first half year's total (viz 858) of Cattle registered, from the corresponding present half year's total, we get 431 Male Buffaloes.

But it is clear that this 431 cannot be the number of buffaloes alone that have been introduced in the current year into our registers. At least half this number may be bullocks. There is thus a very small number of buffaloes.

5 We have next taken into consideration the inequity involved in the reiterated taxation of land in the Municipal limits the Ryots having first of all to pay $7\frac{1}{2}$ per cent on the annual value of the land, and next to pay the present demand on cattle. It seems to us that this is carrying taxation too far. Looking therefore to the number of taxes the Ryots living within Municipal limits have got to pay as compared with other agricultural Ryots living beyond those limits, and the very slight exemption the Petitioners apply for, we are of opinion that their request may be complied with.

at least, to the extent of exempting them
from all duties.

6. It being necessary to obtain Government
sanction for any exemption of the kind,

we are of opinion that the exemption,
if recommended for sanction, should begin
only with the latter half of the current year.

7. The general condition of the cultivators
from all accounts appears to be rather poor,
more of them living from hand to mouth.

8. Any serious diminution of revenue,
and consequent financial difficulty,
need not, in our opinion, be apprehended,
especially as we are aware that less objectionable
taxes are provided for in the Act, and some
of them we are aware have been and are
about to be brought forward for the
consideration of the Commissioners.

9. With these views we beg leave to
conclude our report under the firm
assurance

assurance that the Commissioners will
take this subject into their most serious
consideration before passing final orders
upon it.

We have the honor to remain

Sirs

Your most obedient servants

(Signed) J. S. Ward

D. Karasiah

K. Jagannadham Chetty

B. Veerasamy Dya

(True Copy)

James A. A. A.

President

Extract from the Minutes of the Proceedings of
the Municipal Commissioners for the Town of
Sellore at a meeting held on Tuesday the 14th
November 1871.

x x x x x

5. Read Report of the Sub-Committee on
a petition from Boddyreddy Ramerreddy and
others, praying that the tax on their ploughing
cattle be cancelled, and that professional
tax be introduced instead.

The majority of the Commissioners are in
favor of the exemption from taxation of agri-
cultural male buffaloes. The number of male
buffaloes for which taxes were paid for this year
is 219, so that the annual loss of revenue will
be Rs 219. This resolution will be forwarded to
the President with a view to his bringing the
matter to the notice of Government.

(True Extract)

(Signed) S. J. L. L. (Secretary)

Vice President

(True Copy)

S. J. L. L. (President)

President.

8. 2446.

Municipal Office,
8th December 1871.

From, G. Vauvagnieu Esquire
President, Municipal Commission,
Mellor.

To, The Hon'ble R. S. Ellis C. B.
Chief Secretary to Government,
Public Dept. Fort St. George.

Sir,
Certain cultivators, resident
within this Municipality, having petitioned
the Commissioners to be exempted from
the payment of the tax levied under
Schedule C. on bullocks and buffaloes,
used for agricultural purposes, were
informed by endorsement that the Com-
missioners were not satisfied of their
"poverty," within the meaning of Section
38, Act III of 1871.

2. Thereupon, they submitted a second
petition

Enclosure to the no 2446

1871 Dec 24
in B. A. 109

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petition praying that, in accordance with the final provision of Section 38, application might be made by the Commissioners to Government to exempt them as a class from the above tax.

3. This petition was referred to a Sub Committee of Commissioners, who reported in favor of the expediency of the exemption sought, in so far as the tax on male buffaloes was concerned.

4. This report was considered at a meeting, and the recommendation was adopted by a majority in respect to "agricultural male buffaloes", the number of which, as registered in the Office for the current year, is 219.

5. The resolution of the meeting was forwarded to me, as President, with a view to my bringing the matter to the notice of Government, for their orders.

6. I have accordingly the honor to submit both petitions, with copies of the report of

of the Sub Committee, and of the resolution of the meeting in question.

If the Government should be pleased to order the exemption, either for the whole or for the latter half of the year, the sum involved would in the former event, amount to Rs. 219, and in the latter to Rs. 109-8.

In either case, the amount of the deficit thus caused, would be met by savings on the budgetted cost of the establishment.

I have the honor to be,

Sir,

Your most Obedt. Servant.

James Alfred

President.

