

(1) Number of Pages 6
(2) Date of repair 20.5.1969
(3) Initials of the Referencer 2.6.69

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1176	Press
B.P. No.		Mis.

Dated 28.8.1876 196 .

Not to be folded or roughly handled

1176
1

*Proceedings of the Madras Government, Revenue Department,
28th August 1876.*

No. 290. Read the following Proceedings of the Board of Revenue, dated 16th August 1876, No. 2,090 :—

Read the following letter from E. BARCLAY, Esq., Government Solicitor, Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 24th July 1876, No. 355.

I HAVE the honor to acknowledge receipt of copy Proceedings of the Board of Revenue, dated 12th July 1876, No. 1,781, regarding the claim of the Municipality for assessment for 1873 on two compounds in Egmore purchased by Government for public purposes in November and December 1873.

2. By Sections 68 and 69 of the Municipal Act IX of 1867, the Municipal Commissioners are authorized to levy a rate upon all houses, buildings, and lands in the Town, and Section 69 provides that any rate levied under that section shall be due and payable by the owners of the said houses, buildings, and lands respectively from and after the end of the first quarter of the year. Section 72 of the Act refers to the houses, buildings, and lands as being *liable* to the rate or rates imposed by the Act.

3. I am of opinion therefore that as the assessment is levied on the land, &c., and as it is the land which is liable for the rate, the rate runs with the land, and that as it is the owner of the land by whom the rate is due and payable, Government is liable to the Municipality for all arrears of assessment due on the land. Government will, I think, be entitled to recover from the vendors the amount of arrears of assessment which Government may pay.

4. With reference to the remark of the Acting Collector of Madras that he sees no reason why Government should suffer for the neglect of the Municipal authorities, I would point out that, though Section 69 of the Act makes the rate due and payable at the end of the first quarter of the year, there is nothing in the Act which renders it imperative on the Municipality to take steps to recover the rate immediately it is payable.

5. In coming to the conclusion at which I have arrived, I have not overlooked the provisions of Section 89 of the Act as to the levying of any rate, rent, or tax by distress and sale of the goods and chattels of the defaulter. Those provisions are, I think, merely for a mode of obtaining the amount due and do not affect the liability of the land to the rate. It is upon the land that the rate is levied.

COMMUNICATED to the Collector of Madras who will satisfy the demand accordingly. Care should have been taken that the land was free from liability before the purchase was completed.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 291. ORDER THEREON, 28th August 1876, No. 1,176.

Miscellaneous.

RECORDED.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.
Exd. W. J. Lewis.

1176
2

No. 1,781.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th July 1876.

Read the following letter from R. J. MELVILLE, Esq., Acting Collector of Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 23rd June 1876, No. 214:—

I HAVE the honor to request the advice of the Board of Revenue on the following question under Act IX. of 1867.

2. In November and December 1873 two compounds were purchased by Government in Egmore for public purposes. The Municipal assessment on the properties for the year 1873, which, under Section 69 of Act IX. of 1867, fell due on the 1st April 1873, having remained unpaid up to the date of purchase a demand for the same was sent to this office in August 1874. It was represented to the President in reply that the amount which ought to have been collected in April 1873 could not be demanded from Government, who only came into possession towards the end of the year. I see no reason why Government should suffer for the neglect of the Municipal authorities, and further there seems to be nothing in the Municipal Act which makes the Municipal tax an incumbrance attaching to the property in the same way as Government dues on land.

3. The President of the Municipality thinks that the properties carry all liabilities with them and that the Government cannot escape payment of Municipal assessment and threatens a suit for recovery of the arrears unless they are paid up.

4. Under these circumstances I request the Board's opinion as to whether the demand should be paid or not.

REFERRED for the opinion of the Government Solicitor.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Government Solicitor.

Copy to the Acting Collector of Madras.

Exd. J. Tulloch.

Govt. of 1876 Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated August, 28th.

1176.

Recd.

Encl.

G.O., 28th August 1876, No. 1,176.

AUGUST.

Nos. 290-291.

Municipal assessment due for 1873 on certain Compounds in Egmore, Madras District, purchased by Government towards the end of that year. According to Proceedings of the Board of Revenue communicating to Collector opinion of Government Solicitor that demand on Government for should be paid.

No. 2,090.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th August 1876.

Read the following letter from E. BARCLAY, Esq., Government Solicitor, Madras, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 24th July 1876, No. 355:—

I HAVE the honor to acknowledge receipt of copy Proceedings of the Board of Revenue, dated 12th July 1876, No. 1,781, regarding the claim of the Municipality for assessment for 1873 on two compounds in Egmore purchased by Government for public purposes in November and December 1873.

2. By Sections 68 and 69 of the Municipal Act IX of 1867, the Municipal Commissioners are authorized to levy a rate upon all houses, buildings, and lands in the Town, and Section 69 provides that any rate levied under that section shall be due and payable by the owners of the said houses, buildings, and lands respectively from and after the end of the first quarter of the year. Section 72 of the Act refers to the houses, buildings, and lands as being *liable* to the rate or rates imposed by the Act.

3. I am of opinion therefore that as the assessment is levied on the land, &c., and as it is the land which is liable for the rate, the rate runs with the land, and that as it is the owner of the land by whom the rate is due and payable, Government is liable to the Municipality for all arrears of assessment due on the land. Government will, I think, be entitled to recover from the vendors the amount of arrears of assessment which Government may pay.

4. With reference to the remark of the Acting Collector of Madras that he sees no reason why Government should suffer for the neglect of the Municipal authorities, I would point out that, though Section 69 of the Act makes the rate due and payable at the end of the first quarter of the year, there is nothing in the Act which renders it imperative on the Municipality to take steps to recover the rate immediately it is payable.

5. In coming to the conclusion at which I have arrived, I have not overlooked the provisions of Section 89 of the Act as to the levying of any rate, rent, or tax by distress and sale of the goods and chattels of the defaulter. Those provisions are, I think, merely for a mode of obtaining the amount due and do not affect the liability of the land to the rate. It is upon the land that the rate is levied.

COMMUNICATED to the Collector of Madras who will satisfy the demand accordingly. Care should have been taken that the land was free from liability before the purchase was completed.

(A true Copy and Extract.)

Acting Secretary.

To the Collector of Madras.

Copy to the Government Solicitor.

„ to the Secretary to Government, Revenue Department,
with copy of Board's Proceedings, dated 12th July 1876, No. 1,781.

Exd. W. J. Lewis.

1876.
Board of Revenue,
MADRAS.

PROCEEDINGS, 12TH JULY 1876, No. 1,781.

Encl.

Received

Aug 8/76
No 3450/76

JULY.
No. 1,781.

Municipal Assessment — due for 1873 on certain compounds in Egmore in Madras District purchased by Government towards the end of the year. — Referring for opinion of Government Solicitor question whether demand made on Government for — should be paid or not.

11.3450
Ans: 1876: 241
1876

BOARD of REVENUE,
MADRAS.

PROCEEDINGS, 16TH AUGUST 1876, No. 2,090.

Order 21 Aug 1876
Encl. 1

14. 10. 1876
Received *25th Aug 76*

AUGUST.
No. 2,090.

Municipal Assessment — due for 1873 on certain compounds in Egmore, in Madras District, purchased by Government towards the end of that year. — Communicating to Collector opinion of Government Solicitor that demand made on Government for — should be paid.

20th 1876
Recorded

14. 10. 1876

11.3450

1876