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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. / B.P. No.	1655	Press. / Mis.
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Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

12th October 1878, No. 1,633.

Read the following paper :—

No. 125. Endorsement of the Acting Chief Secretary to Government, dated Ootacamund, 8th October 1878, No. 1,443.

Read the following letter from L. R. BURROWS, Esq., Acting President, of the Municipal Commission, to C. G. MASTER, Esq., Acting Chief Secretary to Government, dated Madras, 5th October 1878, No. 334 :—

I have the honor to forward, for the information of His Grace the Governor in Council, Minutes of the Proceedings of a Special General Meeting of the Commissioners held on the 25th ultimo, and to request, under Section 13 of the Madras Municipal Act IX of 1867, that the same may be ordered to be published in the *Fort St. George Gazette*.

2. The resolution on the subject of the License tax is sufficiently explicit and requires no comment from me. The Government will see that the root of the objection made by the Commissioners is contained in the following extract from the Resolution :—

"It appears that in calculating the sum payable by the Municipality under Section 25 it is not necessary for the Collector to take into account the effect of objections and appeals or losses owing to the numerous causes which may retard recovery beyond the 31st March 1879."

The result of demanding the total amount of the assessments shown in the original return would be to render it necessary for the Commissioners to adopt a different principle in the preparation of future returns. The principle on which the assessments shown in the present return have been made has been to favor error on the side of excess in doubtful cases leaving it to the party concerned to correct the assessment by the process laid down in the Act. This principle is thought to be reasonable and is believed to be adopted by the officers of Government themselves, and as Government officers are not held personally responsible for the full amount of their assessments made on this principle it seems scarcely reasonable to make Municipal Corporations so responsible.

I regret that owing to the failure of the Printers, Messrs. Graves, Cookson and Co., to act up to their promise, the Municipal Report is not yet ready for submission to Government, but I trust that the delay will not be prolonged many days.

ENCLOSURE No. 1.

MINUTES of the Proceedings of a Special General Meeting of the Municipal Commissioners for the Town of Madras, held at their Office Premises, No. 22, Ezrah Baniou Chetty Street, in Black Town, on Wednesday, the 25th September 1878, under the provisions of the Madras Municipal Acts IX of 1867 and V of 1871.

Present.

L. R. BURROWS, *Acting President.*
HON'BLE J. G. COLEMAN.
V. KRISTNAMA CHARLU, ESQ.
P. S. RAMASAWMY MUDALIYAR, ESQ.
C. V. SESHACHELLA CHETTIAR, ESQ.
Y. VENKATARAMIAH, ESQ.
COWASJEE EDULJEE, ESQ.
P. VEHARUNGA MUDALIYAR, ESQ.,
N. VENKATASOOROO CHETTIYAR, ESQ.
J. B. CARDOZO, ESQ.,
CYRUS GRANT, ESQ.
E. THEROOVENGADA MUDALIYAR, ESQ.
P. RUNGIAH NAIDOO, ESQ.
CAPTAIN J. H. TAYLOR.
B. LOVERY, ESQ.
J. P. NICHOLAS, ESQ.,
HONORARY SURGEON MOHEEN SHERIFF KHAN BAHADOOR.
ABDUL GHANI KHAN BAHADOOR, ESQ.
MAJOR C. C. SADGEMANT.
DR. H. STANBROUGH.

1st.—Payment of the Instalments of the License Tax.

Letter from the Collector of Madras, No. 517, dated 6th September 1878, calling upon the Municipality to pay Rs. 1,42,569 in two instalments (*viz.*, before the 30th November 1878 and end of February 1879, respectively), in accordance with Section 25 of Act III of 1878.

Proposed by Mr. J. P. Nicholas, seconded by Mr. P. Rangiah Naidoo, and carried unanimously.

In the above letter the Collector of Madras calls upon the Commissioners under Section 25 of Act III of 1878 to pay into his office, or into the Bank of Madras on account of Government a sum of Rs. 71,339-8-0 before the 30th November 1878, and to pay another sum of Rs. 71,339-8-0 before the end of February 1879. In all a sum of Rs. 1,42,679 is demanded to be paid before the end of February next.

The law under which this notice has been given to the Municipality is as follow:—

Section 24.—"The Collector of the District may require any Municipality to furnish, within a period to be specified under the orders of the Governor in Council, returns showing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality together with the class under which they are so chargeable and the fees payable by them respectively.

"If the Municipality fails within the period prescribed to make such returns, or if it make such returns but the Collector has reason to doubt their accuracy, he may at any time cause a return showing the names, numbers, and classes aforesaid to be prepared in such manner as may be prescribed by the Governor in Council."

Section 25.—"When the return mentioned in Section 24 has been furnished or prepared, notice may be served on the Municipality calling on it to pay to the Collector within a period to be specified in the notice a sum calculated on such return in accordance with the provisions of this Act.

"Any Municipality may appropriate any part of its revenues to the payment of the sum leviable from it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment, provided that such further sums be raised only in accordance with this Act and with the Act under which such Municipality is constituted.

"For the purposes of this section the President of any Municipal Commission may exercise all the powers of a Collector under this Act.

"Every Municipality shall be entitled to such reasonable remuneration as may be determined by the Governor in Council for the performance of the duties imposed by this Act."

In accordance with Section 25 the Government, in their Order of the 11th April 1878, No. 583, Revenue Department, resolved that Collectors should be instructed to give effect to Sections 24 and 25 of the Act. Although no special mention is made of the Madras Municipality, it appears to have been taken for granted that the order applied to Madras, and intimation was thereupon given to the President by the Collector of Madras that the Commissioners were required to furnish returns in accordance with the provisions of the former section. In G.O., dated 23rd May 1878, No. 779, the Government decided to fix the 1st of August as the date within which the returns should be furnished. It appears from the letter of the Acting President to the Collector, dated 1st August, No. 27, that the returns were furnished accordingly.

The number of assessments embraced in the return is 6,619 and the total amount Rs. 1,58,532.

In the letter above quoted the Acting President pointed out to the Collector that, in calculating the sum payable to Government under Section 25, it should be borne in mind that the classifications shown in the return were open to objections and appeals, the result of which might materially affect the out-turn, and that any notice served on the Municipality under that section must necessarily be inoperative owing to the low state at which the Municipal balances were kept on account of heavy current expenses, and he also suggested, as a fair arrangement, that all sums realised under the Act should be paid to the credit of Government in the Bank of Madras, and cost of collection recouped by the submission of monthly bills. In a letter of the following day he reported to the Collector that the net amount realizable, after taking all matters affecting the estimated gross demand into consideration, would be about Rs. 70,000.

The return was finally approved by the Collector in his letter of the 6th September, but in the mean time the necessary steps were taken for having it published from time to time in the *Gazette* in portions the available type in the *Gazette* Printing Office being insufficient to admit of the printing off of the whole return in a complete form. The publication was completed on the 10th of September, and on the same date the Notification under Section 11 of the Act was also published. All persons entered in the list and others liable to the tax are therein called upon to apply for and take out licenses within 60 days, viz., on or before the 8th of November. On the 9th November and thence-forward up to the 31st of March 1879, the Commissioners are authorised to exercise the coercive powers conferred under the Act. After the 31st of March 1879 all process for recovery must be stopped in accordance with Section 20 of the Act, which runs as follows:—

"All sums due under the last preceding section and all fees payable under this Act may be recovered in the same manner as arrears of Land Revenue. But no fees or other sums due under this Act shall be recoverable by any process whatever after the expiry of three months from the last day of that year in respect of which they are payable."

The period for collecting the tax commencing from the day after that on which it becomes payable is 9 months and 22 days.

On the question of remuneration under Section 25 nothing has been finally decided. Suffice it here to remark that the Commissioners, at their General Meeting of the 30th ultimo, resolved, with reference to the Order of Government, dated 15th July 1878, No. 1,073, Revenue Department, intimating that a percentage on the collection of the License Tax is the best form of remuneration, that 11 per cent. on the collections would be a fair rate of remuneration. This resolution was founded on an estimate furnished by the Acting President, that the collections would amount to not less than Rs. 70,000, and the cost of collection to Rs. 7,457-6-0 or 10·65 per cent. of the collections.

As to the accuracy of this estimate the Commissioners would remark that accuracy is, for obvious reasons, impossible, and is not claimed, but they append a Memorandum by the Acting President which in their opinion contains satisfactory reasons for fixing the estimate at Rs. 70,000 for this year's tax.

It appears from the letter of the Collector quoted at the head of these Proceedings that the demand made against the Municipality is arrived at in the following manner:—

	Rs.
Total amount of the Assessments as per return	1,58,532
Deduct 10 per cent. on account of current expenses of collection as per G.O., No. 1,412, dated 31st August 1878.	15,853
Remainder demanded from Municipality	1,42,679

Setting aside from present consideration the suggestions of the Board of Revenue contained in their Proceedings of the 15th August, No. 2,307, respecting an ultimate adjustment, it appears that in calculating the sum payable by the Municipality under Section 25, it is not necessary for the Collector to take into account the effect of objections and appeals or losses owing to the numerous causes which may retard recovery beyond the 31st of March 1879, and that the present position of the Commissioners is that they are required to pay to Government a sum of Rs. 1,42,679 before the 28th of February.

To enable them to comply with this requisition they have the following powers:—

1*st.*—The powers given under Act III of 1878.

2*nd.*—The power to appropriate for payment to Government under that Act any surplus revenues or unspent balances they may have raised and saved under the Municipal Act.

3*rd.*—The power to raise such further sum in addition to their existing revenue as may be needful for such payment; provided that such further sums be raised only in accordance with Act III of 1873 and the Act under which the Municipality is constituted.

Now, with regard to the first of these powers, it has been shown above that according to the best estimate that can be made at the present time, the collections under Act III of 1878 will amount to Rs. 70,000. This, if correct, would leave a balance of Rs. 72,679 to be raised under the 2nd and 3rd of the above powers. But to the above sum should be added Rs. 7,457-6-0, the Commissioners' estimate of the cost of collection of the License Tax, making a total balance of Rs. 80,136-6-0 to be raised under powers 2 and 3.

It was clearly set forth in the remark of the Budget Committee on the Municipal Budget for the current nine months ending 31st December 1878, that the available revenues of the Municipality were insufficient to meet current charges, though all the taxes leviable under the Municipal Act were imposed at the maximum rates. The following extract is taken from the letter of the Acting President, dated 11th April 1878, No. 25, forwarding the Budget above referred to for the orders of Government :—

"The receipts are estimated at Rs. 5,30,000 and the expenditure at Rs. 5,17,931. The estimate of the expenditure, however, makes no provision for the liabilities remaining unpaid at the end of the year, and for the instalment of interest on the Water Works Loan which falls due on the 1st January 1879. The liabilities are estimated as follows :—

	Rs.
Due to Government	1,28,701
Due to Contractors	63,846
	1,92,547
Add Instalment of Interest due 1st January 1879	42,900
Total ...	2,35,447"

It follows therefore that the 2nd and 3rd powers above enumerated are, so far as the Municipality is concerned, a dead letter. Had it been otherwise the Commissioners would have felt it their duty to enter a strong protest against the injustice of appropriating Municipal Funds and levying extra Municipal taxes for the purposes of Act III of 1878, which, according to the preamble thereof, has been enacted "in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India."

Under the circumstances above set forth the Commissioners regret their inability to carry out the requirements of the Government under Act III of 1878, and respectfully request that the Government will be pleased either to relieve them of the duties imposed on them under that Act or to meet the difficulty in any other way that may be deemed proper.

2nd—Administration Report.

Administration Report of 1877-78, adjourned at the General Meeting held on the 30th August 1878.

Proposed by the Hon'ble J. G. Coleman, seconded by Dr. H. Stanbrough, and carried.

That the Administration Report for 1877-78 be adopted.

The Meeting then terminated.

MADRAS,
25th September 1878.

(Signed) L. R. BURROWS,
Acting President, Municipal Commission.

MEMORANDUM.

THERE are 6,619 persons assessed to the tax and the gross amount of the Assessments is 1,53,592 Rs. Of the above persons 1,133 are assessed at 10 Rupees each in Class XI, and 4,344 at Rs. 4 each in Class XII of the Schedule. The bulk of the people in these two classes will probably be found somewhat difficult to collect from judging from experience in collecting the Municipal Professional Tax. There are also a good number of Lubbay and Native coast merchants from whom collections will be difficult, as they have no fixed place of abode here, and are known by more names than one. It is also very difficult to say what effect will be produced by the settlement of objections. The assessments are undoubtedly, if at all, on the side of excess—an error which, however, could not be avoided. In connection with these considerations, it must be borne in mind that the period during which active measures can be taken for recovery is only 4 months and 22 days. The process for recovery consists of notice of demand followed in three days by warrant for the distraint of the moveable property of the defaulter; and if there be no moveable property, attachment and sale of immoveable property. But the delays prescribed by Law in carrying out a sale of immoveable property are so great that this power may be said to be a dead letter for this year at all events. It is possible that the

provision in the 20th Section of the Act under which process of any description for the recovery of taxes is prohibited after the 31st of March, may act as an incentive to many to endeavour to defeat recovery beyond that date. On the other hand it is possible that there may be a considerable increase from fines imposed under Section 19 which may go far to recoup losses. So much depends on the attitude the bulk of the tax-payers assume that it is almost impossible to frame an estimate at all, much less one with any pretensions to accuracy.

In framing the estimate, however, no considerable income from fines has been counted upon.

The process for recovery under Act III of 1878 is certainly not so expeditious as the procedure under the Municipal Act, and referring to the collections under the latter for the last five years they are found to be as follows :—

	Amount assessed for Calendar Year.	Collected up to 31st May of the following year.	Percentage collected.
	Rs.	Rs.	
1873	1,10,560	42,510	38·3
1874	1,13,246	41,334	36·5
1875	1,13,219	46,037	41·2
1876	1,05,880	69,847	66·0
1877	1,41,366	84,772	60·0

The amount which both the Assessor and myself have assigned as the sum amount realizable under the Licence Act before the 31st March next is Rupees 70,000 or 44 per cent. of the gross assessment.

We see no reason at present for altering this estimate.

MADRAS,
25th September 1878.

(Signed) L. R. BURROWS,
Acting President,
Municipal Commission.

TRANSMITTED to the Revenue Department for disposal.

(Signed) C. G. MASTER,
Acting Chief Secretary.

No. 126. ORDER THEREON, 12th October 1878, Nos. 1,655.

Miscellaneous.

THE Government resolve to inform the Municipal Commissioners that it is their desire to show every consideration under the special circumstances of the year and that they have no intention in any case of requiring from them more than the adjusted demand after disposal of appeals and objections as provided by the Act.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

To the President of the Municipal Commission, Madras.
" the Financial Department.
" the Board of Revenue.

Ind. T. O'Connor.

Minutes of the Proceedings of a Special General Meeting of the Municipal Commissioners for the Town of Madras, held at their Office Premises, No. 32, Rosaries Choultry Street, in Black Town, on Wednesday, the 26th September 1878, under the provisions of the Madras Municipal Acts IX of 1867 and V of 1871

PRESENT:

C. R. Lyndon, *and* Vice-President	E. Thomoo Chetty Modaliar, Esq.,
The Hon'ble C. Cotton	P. Ramiah Naidu, Esq.
W. Kernan Cowan, Esq.	Captain J. H. Tatton,
C. S. Macpherson, Esq.	H. Lowry, Esq.,
A. Venkatasubba Chetty, Esq.	J. P. Nundan, Esq.,
T. Venkatasawmy, Esq.	Honorary Surgeon E. Morgan, Secretary.
Chenna Kesava Reg.,	Khan Bahadoor
P. Venkatasawmy Mudaliar, Esq.	Rajah Chint Kesh Bahadoor, Esq.,
N. Venkatasubbiah Chetty, Esq.	Major C. G. Haggard,
T. B. Thomas, Esq.	Dr. H. Grabbouch.
Ovadia Gabay, Esq.	

1st. Payment of the Instalments of the License Tax.

Letter from the Collector of Madras, No. 517, dated 6th September 1878, calling upon the Municipality to pay Rupees 1,42,500 in two instalments (viz., before the 30th November 1878 and end of February 1879 respectively) in accordance with Section 23 of Act III of 1878.

Proposed by Mr. J. P. Nundan, seconded by Mr. P. Ramiah Naidu, and carried unanimously.

In the above letter the Collector of Madras calls upon the Commissioners under Section 23 of Act III of 1878 to pay into his Office, or into the Bank of Madras on account of Government a sum of Rupees 71,249-8-0 before the 30th November 1878 and to pay another sum of Rupees 71,249-8-0 before the end of February 1879. In all a sum of Rupees 1,42,499 is demanded to be paid before the end of February next.

The law under which this notice has been given to the Municipality is as follows:—

Section 24. "The Collector of the District may require any Municipality to furnish within a period to be specified under the orders of the Governor in Council, returns showing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality, together with the class under which they are so chargeable and the fees payable by them respectively.

"If the Municipality fails within the period prescribed to make such returns, or if it make such returns as the Collector has reason to doubt their accuracy, he may at any time cause a return showing the names, numbers, and classes aforesaid to be prepared in such manner as may be prescribed by the Governor in Council."

Section 25. "When the return mentioned in Section twenty-four has been furnished or prepared notice may be served on the Municipality calling on it to pay to the Collector, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

"Any Municipality may appropriate any part of its revenues to the payment of the sum levyable from it under this Section, or raise such further sums in addition to its existing revenues as may be needful for such payment, provided that such further sums be raised only in accordance with this Act and with that Act under which such Municipality is constituted.

"For the purposes of this Section the Presidency Municipality shall not be

cise all the powers of a Collector under this Act.

"Every Municipality shall be entitled to such reasonable remuneration as may be determined by the Governor in Council for the performance of the duties imposed by this Act."

In accordance with Section 25 the Government, in their order of the 11th April 1878, No. 583, Revenue Department, resolved that Collectors should be instructed to give effect to Sections 24 and 25 of the Act. Although no special mention is made of the Madras Municipality, it appears to have been taken for granted that the order applied to Madras, and intimation was thereupon given to the President by the Collector of Madras that the Commissioners were required to furnish returns in accordance with the provisions of the former Section. In G. O. dated 23rd May 1878, No. 779, the Government decided to fix the 1st of August as the date within which the returns should be furnished. It appears from the letter of the Acting President to the Collector dated 1st August, No. 27, that the returns were furnished accordingly.

The number of assessments embraced in the return is 5,619 and the total amount Rupees 1,48,512.

In his letter above quoted the Acting President pointed out to the Collector that, in calculating the sum payable to Government under Section 25, it should be borne in mind that the classifications shown in the return were open to objections and appeals, the result of which might materially affect the amount, and that any notice served on the Municipality under that Section must necessarily be inoperative owing to the low state at which the Municipal balances were kept on account of heavy current expenditure, and he also suggested, as a fair arrangement, that all sums realised under Section 24

should be paid to the credit of Government in the Bank of Madras, and cost of collection recouped by the submission of monthly bills. In a letter of the following day he reported to the Collector that the net amount realizable, after taking all matters affecting the estimated gross demand into consideration, would be about Rupees 70,000.

The return was finally approved by the Collector in his letter of the 4th September, but in the meantime the necessary steps were taken for having it published from time to time in the *Gazette* in portions the available type in the *Gazette* printing Office [illegible] ment to admit of the printing off of the whole return in a complete form. The publication was completed on the 10th of September, and on the same date the Notification under Section 11 of the Act was also published. All persons entered in the list and others liable to the tax were thereby called upon to apply for and take out licenses within 60 days, viz. on or before the 5th of November. On the 9th November and thenceforward up to the 31st of March 1879, the Commissioners are authorized to exercise the coercive powers conferred under the Act. After the 31st of March 1879 all process for recovery must be stopped in accordance with Section 20 of the Act, which runs as follows :—

"All sums due under the last preceding section and all fees payable under this Act may be recovered in the same manner as arrears of Land Revenue. But no fees or other sums due under the Act shall be recoverable by any process whatever after the expiry of three months from the last day of the year in respect of which they are payable."

The period for collecting the tax commencing from the day after that on which it becomes payable is 4 months and 30 days.

On the question of remuneration under Section 25 nothing has been finally decided. It is to be noted that the Commissioners, at their General Meeting of the 20th Ultimo, resolved, with reference to the order of Government dated 23rd July 1878, No. 1078, Revenue Department, sanctioning such a remuneration, that the collection of the tax is the most favourable that 12 per cent. on the collections would be a fair rate of remuneration. This agrees with the opinion formed on an estimate for 1878-79 by the Acting President, that the collections would amount to not less than Rupees 70,000, and the cost of collection to Rupees 7,407-6-0 or 10.58 per cent. as follows :—

In the absence of data on the subject the Commissioners would remark that 10.58 per cent. for collection expenses, inclusive of all is not overstated but they ground their opinion on the following principal which is based upon experience, viz. that the charge for levying the cesses on Rupee 70,000 for this year's tax.

It appears from the letter of the Collector quoted at the head of these Proceedings that the demand made against the Municipality is arrived at in the following manner :—

	Rs.
Total Amount of the Assessments as per return	1,48,512
Deduct 10 per cent on account of exemptions, expenses of collection as per G. O. No. 1,442 dated 31st August 1878	15,839
Remainder demanded from Municipality	1,32,672

Setting aside from present consideration the suggestions of the Board of Revenue contained in their Proceedings of the 13th August No. 2,297, respecting an ultimate adjustment, it appears that in calculating the sum payable by the Municipality in relation to the first of these powers, it has been shown above that according to the best estimate that can be made at the present time, the collections under Act III of 1878 will amount to Rupees 70,000. This, if correct, would leave a balance of Rupees 72,672 to be raised under the 2nd and 3rd of the above powers. But to the above sum should be added Rupees 7,407-6-0, the Commissioners' estimate of the cost of collection of the License Tax, making a total balance of Rupees 80,080-6-0 to be raised under powers 2 and 3.

It was clearly set forth in the remark of the Budget Committee on the Municipal Budget for the current nine months ending 31st December 1878, that the available revenues of the Municipality were insufficient to meet current charges, though all the taxes leviable under the

equally under Section 25, it is not necessary for the Collector to take into account the effect of objections and appeals or losses owing to the numerous causes which may retard recovery beyond the 31st of March 1879, and that the present position of the Commissioners is that they are required to pay to Government a sum of Rs. 1,42,672 before the 28th of February

To enable them to comply with this requisition they have the following powers :—

1st. The powers given under Act III of 1878.

2nd. The power to appropriate for payment to Government under that Act any surplus receipts or unexpended balances they may have in hand under the Municipal Act.

3rd. [illegible] in addition to their existing [illegible] as may be necessary for such payment provided that the [illegible] and expenditure work out to [illegible] and the tax under which the Municipality is [illegible].

Now, with regard to the first of these powers, it has been shown above that according to the best estimate that can be made at the present time, the collections under Act III of 1878 will amount to Rupees 70,000. This, if correct, would leave a balance of Rupees 72,672 to be raised under the 2nd and 3rd of the above powers. But to the above sum should be added Rupees 7,407-6-0, the Commissioners' estimate of the cost of collection of the License Tax, making a total balance of Rupees 80,080-6-0 to be raised under powers 2 and 3.

It was clearly set forth in the remark of the Budget Committee on the Municipal Budget for the current nine months ending 31st December 1878, that the available revenues of the Municipality were insufficient to meet current charges, though all the taxes leviable under the

Municipal Act were imposed at the maximum rates. The following extract is taken from the letter of the Acting President, dated 11th April 1878, No. 25, forwarding the Budget above referred to for the orders of Government:—

"The Receipts are estimated at Rupees 5,30,000 and the Expenditure at Rupees 5,17,991. The Estimate of the Expenditure however, makes no provision for the liabilities remaining unpaid at the end of the year, and for the Instalment of Interest on the Water Works Loan which falls due on the 1st January 1879. The liabilities are estimated as follows:—

	Rs.
Due to Government	1,28,701
Due to Contractors	63,846
	1,92,547
Add Instalment of Interest due 1st January 1879	42,900
Total	2,35,447"

It follows therefore that the 2nd and 3rd proviso above mentioned are, so far as the Municipality is concerned, a dead letter. Had it been otherwise the Commissioners would have felt it their duty to enter a strong protest against the injustice of appropriating Municipal Funds and levying extra Municipal Taxes for the purposes of Act III of 1878, which, according to the preamble thereof, has been enacted "in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of Famine in British India."

Under the circumstances above set forth the Commissioners regret their inability to carry out the requirements of the Government under Act III of 1878, and respectfully request that the Government will be pleased either to relieve them of the duties imposed on them under that Act or to meet the difficulty in any other way that may be deemed proper.

2nd. Administration Report.

Administration Report of 1877-78, adopted at the General Meeting held on the 30th August 1878.

Proposed by the Honourable C. G. Cotton, seconded by Dr. H. Stevenson, and carried.

That the Administration Report for 1877-78 be adopted.

The Meeting then terminated.

L. R. BURROWS,

Acting President and Municipal Commissioner.

Municipal Commissioners' Office,
Madras, 25th September 1878.

Municipal Commissioners' Office,
Madras, 25th September 1878.

MEMO.

There are 9,610 persons assessed to the Tax and the gross amount of the Assessment is Rupees. On the above persons 1,130 are assessed at 10 Rupees each in Class XI and 4,364 at Rupee 1 each in Class XII of the Schedule. The bulk of the people in these two classes will probably be found somewhat difficult to collect from in collecting the Municipal Professional Tax. There are also a good number of Labbay and Native Merchants from whom collections will be difficult, as they have no fixed place of abode here, and are known by more names than one. It is also very difficult to say what effort will be produced by the settlement of objections. The assessment is intentionally on the side of excess—an error which, however, could not be avoided. In connection with these considerations, it must be borne in mind that the period during which active measures can be taken for recovery is only 4 months and 22 days. The process for recovery consists of Notice of Demand followed in three days by Warrant for the distraint of the movable property of the defaulter; and if there be no movable property, attachment and sale of immoveable property. But the delays prescribed by Law in carrying out a sale of immoveable property are so great that this power may be said to be a dead letter for this year at all events. It is possible that the provision in the 20th Section of the Act under which process of any description for the recovery of rents is prohibited after the 31st of March, may act as an incentive to many to endeavour to extend recovery beyond that date. On the other hand it is possible that there may be a considerable income from fines imposed under Section 19 which may go far to recoup losses. So much depends on the attitude the bulk of the Tax payers assume that it is almost impossible to frame an estimate at all, much less one with any pretensions to accuracy.

In framing the estimate, however, no considerable income from fines has been counted upon.

The process for recovery under Act III of 1878, is certainly not so expeditious as that prescribed under the Municipal Act and referring to the collections under the latter for the last five years they are found to be as follows:—

Year	Amount assessed on Professions	Collected up to 31st March of the following year	Percentage of Realization
1873	1,10,509	43,630	39·3
1874	1,13,243	41,934	36·5
1875	1,18,219	46,087	41·2
1876	1,06,806	60,847	56·4
1877	1,41,918	54,772	40·0

The amount which both the Assessor and myself have assigned as the net amount realizable under the License Act before the 31st March next is Rupees 70,000 or 44 per cent of the gross assessment.

We see no reason at present for altering this estimate.

L. R. BURROWS,
Acting President,
Municipal Commissioners.

Minutes of the Proceedings of a Special General Meeting of the Municipal Commissioners for the Town of Madras, held at their Office Premises, No. 22, Errab Boaloo Chetty Street, in Black Town, on Wednesday, the 26th September 1878, under the provisions of the Madras Municipal Acts IX of 1867 and V of 1871.

PRESENT:

T. F. Pennell, *Acting President.*	E. Thirucvengada Mudaliyar, Esq.,
Honble J. G. Coates,	P. Rungiah Naidoo, Esq.,
V. Ramachandra Chariar, Esq.,	Captain J. H. Tayler,
P. S. Sivaswami Mudaliyar, Esq.,	E. Loveay, Esq.,
C. V. Kasturirangha Chettiar, Esq.,	J. P. Nicholas, Esq.,
V. Venkatasubbiah, Esq.,	Honorary Surgeon Moideen Sheriff Khan Bahadoor,
Govinda Pillay, Esq.,	Abdul Ghani Khan Bahadoor, Esq.,
P. Vellinunga Mudaliyar, Esq.,	Major C. O. Saunders,
V. Venkatarangoo Chettiar, Esq.,	Dr. E. Stebbing.
J. P. Cardoso, Esq.,	
Cotay Chetty, Esq.	

1st. Payment of the Instalments of the License Tax.

Letter from the Collector of Madras, No. 517, dated 6th September 1878, calling upon the Municipality to pay Rupees 1,42,560 as two Instalments (viz., before the 30th November 1878 and end of February 1879, respectively) in accordance with Section 25 of Act III of 1878.

Proposed by Mr. J. P. Nicholas, seconded by Mr. P. Rungiah Naidoo, and carried unanimously.

In the above letter the Collector of Madras calls upon the Commissioners under Section 25 of Act III of 1878 to pay into his Office, or into the Bank of Madras on account of Government a sum of Rupees 71,339-8-0 before the 30th November 1878 and to pay another sum of Rupees 71,339-8-0 before the end of February 1879. In all a sum of Rupees 1,42,679 is demanded to be paid before the end of February next.

The law under which this notice has been given to the Municipality is as follows:—

Section 24. "The Collector of the District may require any Municipality to furnish within a period to be specified under the orders of the Governor in Council, returns shewing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality together with the class under which they are so chargeable and the fees payable by them respectively.

"If the Municipality fails within the period prescribed to make such returns, or if it make such returns but the Collector has reason to doubt their accuracy, he may at any time cause a return shewing the names, numbers, and classes aforesaid to be prepared in such manner as may be prescribed by the Governor in Council."

Section 25. "When the return mentioned in Section twenty-four has been furnished or prepared notice may be served on the Municipality calling on it to pay to the Collector within a period to be specified in the notice a sum calculated on such return in accordance with the provisions of this Act.

"Any Municipality may appropriate any part of its revenues to the payment of the sum leviable from it under this Section or raise such further sums in addition to its existing revenue as may be needful for such payment provided that such further sums be raised only in accordance with this Act and with the Act under which such Municipality is constituted.

"For the purposes of this Section the Presidency of any Municipal Commission may ex-

expose all the powers of a Collector under the Act.

"Every Municipality shall be entitled to such reasonable remuneration as may be determined by the Governor in Council for the performance of the duties imposed by this Act."

In accordance with Section 25 the Government, in their order of the 11th April 1878, No. 580, Revenue Department, resolved that Collectors should be instructed to give effect to Sections 24 and 25 of the Act. Although no special mention is made of the Madras Municipality, it appears to have been taken for granted that the order applied to Madras, and information was thereupon given to the President by the Collector of Madras that the Commissioners were required to furnish returns in accordance with the provisions of the former Section. In G. O. dated 23rd May 1878, No. 922, the Government decided to fix the 1st of August as the date within which

[illegible]

should be paid to the credit of Government in the Bank of Madras, and cost of collection recouped by the abstraction of monthly bills. In a letter of the 16th May he reported to the Collector that the net amount realizable, after taking all matters affecting the removal of the demand into consideration, would be about Rupees 70,000.

The return was finally received by the Collector in his letter of the 4th September, but on the necessary steps were taken for having it published from time to time in the *Gazette* in portions the available type in the *Gazette* printing Office being insufficient to admit of the printing off of the whole return in a complete form. The publication was completed on the 16th of September, and on the same date the Notification under Section 11 of the Act was also published. All persons entered in the list and others liable to the tax are thereby called upon to apply for and take out licenses within 60 days, viz., on or before the 2th of November. On the 5th November and thenceforward up to the 31st of March 1879, the Commissioners are authorized to exercise the coercive powers conferred under the Act. After the 31st of March 1879 all process for recovery must be stopped in accordance with Section 24 of the Act, which runs as follows:—

"All moneys due under the last preceding section and all fees payable under this Act may be recovered in the same manner as Arrears of Land Revenue. But no fee or other sums due under this Act shall be recoverable by any process whatever after the expiry of three months from the last day of the year in respect of which any fee is payable."

The period for collecting the tax commencing from the day after that on which the licenses payable in 2 months and 29 days

Or if a person so required to make application by the Collector be unable to comply with the requisition, he may, within 15 days after the receipt of the requisition, appeal to the Collector, who shall thereupon direct the Assessor to make the application in the name of the person so required, and the Assessor shall make the application accordingly.

The Assessor shall, as soon as may be after the 31st day of March in each year, make out a list of all persons who have made applications to him under this section, and shall transmit the list to the Collector, who shall cause the same to be published in the Fort St. George Gazette.

Any person whose name is not entered in the list published by the Assessor may, within 15 days after the publication of the list in the Gazette, appeal to the Collector against the omission, and the Collector shall thereupon cause the name of the appellant to be entered in the list.

Any person whose name is entered in the list published by the Assessor may, within 15 days after the publication of the list in the Gazette, appeal to the Collector against the entry, and the Collector shall thereupon cause the name of the appellant to be struck out of the list.

Any person whose name is entered in the list published by the Assessor may, within 15 days after the publication of the list in the Gazette, appeal to the Collector against the amount at which he is assessed, and the Collector shall thereupon cause the assessment of the appellant to be altered in such manner as he may think just.

Any person whose name is entered in the list published by the Assessor may, within 15 days after the publication of the list in the Gazette, appeal to the Collector against the assessment of any other person, and the Collector shall thereupon cause the assessment of the person appealed against

Municipal Act were imposed at the maximum rates. The following extract is taken from the letter of the Acting President, dated 11th April 1873, No. 23, forwarding the Budget above referred to for the orders of Government:—

"The Receipts are estimated at Rupees 6,36,000 and the Expenditure at Rupees 5,17,961. The Estimate of the Expenditure however makes no provision for the liabilities remaining unpaid at the end of the year and for the Instalment of Interest on the Water Works Loan which falls due on the 1st January 1879. The liabilities are estimated as follows:—

	Rs.
Due to Government	1,00,000
Due to Tradesmen	49,916
	1,49,916
Add Instalment of Interest due 1st January 1879	49,916
Total	1,99,832

It follows therefore that the total amount of Municipal Taxation for the purposes of Act III of 1878, which, according to the preamble thereof, has been enacted "in order to provide means for

Municipal Commissioners' Office,
Madras, 25th September 1878.

Assessor's Contonment Office,
Madras, 24th November 1878.

MEMO.

In connection with the proposed increase in the Assessment of Houses, Lands, &c., I beg to say as a consideration among the general amount of the Assessment now levied under Section 10 of Act III of 1878, that the amount which may be up to exempt losses, no doubt depends on the attitude the Bench of Justices assume in this respect. I do not think it is almost impossible to frame an estimate at all, much less one with any pretensions to accuracy.

In framing the estimate, however, no consideration of the income from Fines has been counted upon.

The process for recovery under Act III of 1865, is certainly not so expeditious as that prescribed under the Municipal Act, and referring to the collections under the latter for the last five years they are found to be as follows:—

Assessment.	Amount collected.	Percentage collected.
1873	1,10,830	45,519	35·8
1874	1,15,240	41,234	36·5
1875	1,18,319	39,037	34·3
1876	1,16,930	69,857	60·0
1877	1,41,993	84,173	60·3

The amount which both the Assessor and myself have assigned as the next amount realizable under the Lighting Act before the 31st March next is Rupees 70,000 or 44 per cent. of the gross assessment.

We see no reason at present for altering this amount.

We have the honour to be,
Sir,
Your most obedient,
Most humble Servants.

Received Headquarters

Room Postal Telegraph

No. 4367

Dated 5 Oct 18

From Resident Political Officer

To

FOR ORDERS

Received 5 Oct 18

Replied

Sent

Copy

Memo

Reference to previous correspondence

Subject

Please see

Return

Signature

Initials

Date

Clerk

Recd 5 Oct 18

Replied

Sent

Copy

Memo

Reference to previous correspondence

Subject

Please see

Return

Signature

Initials

Date

Clerk

FOR VOLUME

Proceedings of the Eighteenth General Meeting of the Members of the Library Association of the United Kingdom, held in London, 1878.

Edited by the Secretary

Letter from the Acting Secretary

Attempt for Communication Received

Read 5 October 1878 pp 1-54.

Accompanied by a Memorandum of the

Eighty Eight Letters from

various Persons of the Executive

General Meeting of the Year

Pursuant to Notice to Members

for Collection in Letters.

The Secretary

Letter from the Association

Pursuant Minute to Meeting

Letter to Other Members present

Circulation Copy and the Special

Received Minute

Circumstances of the year
and have the circulation the
very case of preserving from
those which have the subjected
assumed after diseased of
effects and objections and
provided by the Lord

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