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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	609	Press Mis.
Dated	14.6	1892.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd May 1892, Mi. No. 2702:—

THE HON. MR. E. W. BLISS.

Read—the following letter from G. STOKES Esq., Collector and District Magistrate of Salem, to the Secretary to the Commissioners of Land Revenue, dated 2nd March 1892, Reference No. 78:—Eng.:—

With reference to the Board's Resolution, No. 54, dated 6th February 1892, I have the honour respectfully to point out that while the Government of Madras, in paragraph 4 of its order, No. 259, dated 3rd April 1889, holds school-sites as sources of income to the local bodies in occupation thereof, and as such liable to be charged assessment, the Government of India, in paragraph 2 of its letter, No. 2486—19, dated 17th November 1891, takes an opposite view altogether and exempts all such sites from assessment. I therefore request that the Board will be pleased to address Government regarding this inconsistency, in view to the definite determination of the rule to be followed in regard to these institutions.

Read—also the following letter from W. G. UNDERWOOD, Esq., Collector of Anantapur, to the Secretary to the Commissioners of Land Revenue, dated 7th March 1892, B. R. No. 31:—

In paragraph 4 of G.O., No. 259, Revenue, dated 3rd April 1889, embodied in Board's Proceedings, No. 308, dated 4th May 1889, it is remarked "that school-sites have, in a few cases, been exempted from assessment, but Government see no reason for the exemption." But in paragraph 2 of letter No. 2486—149, dated 17th November 1891, from the Government of India, embodied in Board's Proceedings, No. 54, dated 6th current, it is stated that sites of schools and the like which yield no return to private individuals or local bodies and are devoted to public purposes, should be exempt from assessment. As the orders contained in the two Proceedings seem to conflict with each other, I have the honour to request the favour of instructions in the matter.

Resolution—dated 3rd May 1892, Mi. No. 2702.

Submitted for the orders of Government.

2. The Government of India appears to contemplate a net profit rather than an income which only partially meets expenditure. So far as the Board is aware, no public body makes a profit, for use for other purposes, out of schools. On the other

hand, it is desirable to encourage the assignment to schools of adequate space not only for the actual buildings, but also for playgrounds, and the remission of the assessment on the ground occupied would certainly tend to this end.

(True Copies and Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with two letters, in original, to be returned.
Copy to Collectors of Anantapur and Salem.

ORDER—dated 14th June 1892, No. 609 Revenue.

Miscellaneous.

The Board's contention is accepted.
The sites of Local Board and Municipal schools and the playgrounds attached thereto will be exempted from assessment so long as they are used for the above purposes. Care should be taken in every case that in the order making the grant of land it is distinctly laid down that the Government reserves the right of re-entry if the land is devoted to any other purpose or if fully assessing the land.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioners of Land Revenue, with two enclosures returned.
,, the Local and Municipal Department.

Exd. A. Aubert.

50 Copies.

Original
Govt. of {1892} Madras.
REVENUE.

*27-5-13 ✓
30-10-16 ✓
(18-2-7) ✓
6-5-19 ✓
9/12/27 II ✓
12/4/32 II*

Issued
Recd. Encl.

G.O., 14th June 1892, No. 609.

JUNE.

Assessment.

Exempting from — the sites of Local Board and Municipal schools and the playgrounds attached thereto so long as they are used for the above purposes.



Proceedings of the Board of Revenue
(Land Revenue),

Dated 3 May 1892.

No. 2702. Mis. Routine.

The Hon'ble Mr. H. W. Bliss.

Read letters from the Collectors of Salem and Anantapur dated 2nd and 7th March 1892, Nos 780 & 31 respectively.

Resolution

Submitted for the orders of Government.
2 The Government of India appears to contemplate a net profit, rather than an income which partially meets expenditure. So far as the Board is aware, no public body makes a profit, for use for other purposes; out of schools. On the other hand, it is desirable to encourage the assignment to schools of adequate space, not only for the actual buildings, but also for play grounds, and the remission of the assessment on the ground occupied would certainly tend to this end.

(True Extract)

H. W. Bliss
Ag. Secretary.

To The Secretary to Govt. of Madras: Received with 2 letters in original to be returned & opy to collectors of Anantapur & Salem

Revenue 1892. Dep^t
Board of Revenue
(Land Revenue),
MADRAS.

G.O 34-89 A 259
Lk f-6-8-17-11-91 A 2486
429/15-1-7-

Current Number 4214

To
The Secretary to Govt
Revenue Deptt.

Recd 9 May
Proceedings, dated 3rd May 1892,
No. 2702. Mis.
Routine.

Subject: Revenue
I submit that with
remarks for order of Govt.
a reference from the collrs.
of Salem and Annapuram
inquiring whether the school
sites are exempt from
assessment or not

REVENUE DEPARTMENT.

No 4214 of 1892.

From Board of Revenue (Land Revenue)
Dated 3rd May 1892 No 2702
FOR ORDERS.

In para 4 of G.O. of 3rd April 89 No 259,
the Govt remarked that no reason
existed for the exemption of school
sites granted to Local Boards & Municipal
Councils from assessment. This is
the principle now followed. But
the Govt of India in para 2 of its letter
printed in G.O. of 15 January 1892
No 44, included schools among cases
for which lands might be assigned
free from assessment owing to their
yielding no returns and two collectors
accordingly have pointed out the
discrepancy & asked for orders.
2. The Board considers that the Govt
of India contemplates net returns
& contends that as schools do not

being in a net profit school sites
& play grounds should be assigned for.

3. Point in the para referred to
the Govt of India merely stated the
principle on which G.O. 3^d April 19
No 259 was based & did not
intend to prescribe any fresh
instructions on the subject & the
inclusion of the word "schools" was,
therefore, evidently due to oversight.
This cannot therefore be made
an argument in support of the
Board's recommendation.

16/5 The Govt of India was evidently
not laying down a rule but
merely stating what is
understood to be the principle
planned in this Policy.
The question is discussed
in my letter for orders dated
10.2.3 April 19 No 259.
See Volume 1 page 100
also 2nd page of top misc
page. I noted in my
letter that in the same volume
I found an income is

This may be so - but the Govt.
I have distinctly said that
they approve the principle that
no charge shall be made for land
from which no "return" is
obtained & that mixed
kind be construed to mean

"net return" a profit - so
that an school & municipal
schools appear to be nowhere
conducted at a profit
there is no reason for charging
the owner and for the land
on which they stand - but
there is a clause in the
provisions that if the
school is not built on
is abandoned & it is
wants to Govt.

27/5/32

24/5

WW

29 May

a few schools are, but so few
that it is not worth while making
an exception.

There is a Govt of India order
1. The Govt of India order

very often drawn in cases
of the charges & the Govt.
a question whether exception
should be granted. The Govt.
has been asked "I think
not". The point was not
settled by the Govt. of India.
The whole question then
up. Whether any net profit is
derived from schools. If
not, not the Govt. of India
schools themselves & then
exception may be made to
except from exception.

Ch

See in writing the above have
found from the last report
a Public Instruction that
the income from Govt. &
Municipal & Government
L & Municipal schools is
not as much as
than a fraction of their cost
the remainder being met by
grants from Provincial & Local
Municipal funds. See
pages VIII & IX of the
first table appended to
the report. The figures
are that charges Rs 14,36,02
which Rs 2,35,009 are
derived from fees & other
contributions & other sources. Govt.

C. No 42/4.

FOR ORDERS.

Re: enquiring whether school sites
granted to local Board & Municipal
Councils are exempt from assessment.

The Honorable Mr. Secretary C.S.D.
The Honorable Mr. Secretary C.S.D.

C. No 60/3-92
14

C 18/5
P 29/5

Read C. No 42/4 of 1892

11
G.O. of 14 June 1892 no: 609.

The Board's contention is accepted.
The sites of local Board & Municipal
schools and the playgrounds attached
thereto will be exempted from assessment
so long as they are used for the above
purpose. Can it be taken
in any case that in the order
under the part of land it
is distinctly laid down
under the title of the order if the
land is devoted to any other
purpose and fully assessing
the land -

J. H. C.
13/6/92

13/6/92

The Comrs of Land Revenue
with 2 enclosures returned.
" local & Municipal Depts.

9/3

The Gov of India in no
way interferes objection &
unless in any case specific
action is taken the rights
of Govt will always be
protected J. H. C.

Note

With reference to the closing sentences of
the Honble Member's remarks on the office
note directing the insertion of a clause
that if the school is not built or is abandoned
the site should revert to Govt attention is
directed to the closing sentence of para 2
of the Govt of India letter printed in p 10

This S.D. seems sufficient
in the hands of the
have been aware of it.

15 January 1892 No 44 & para 2 of the
S.D. orders are requested as to whether
condition should be inserted as directed

no
2/6

C. No 4214

Q.O. exempting sites of local houses
& Municipal schools & playgrounds
attached thereto from assessment

Print
14/6

The Honble Mr. G. C. S. S.

G. C. S. S. June 1892, no. 609

C. 9/6
01/14/6