

Saturday, 18th August, 1855

**PROCEEDINGS**

**OF THE**

**LEGISLATIVE COUNCIL**

**OF INDIA**

**Vol. I**

**(1854-1855)**

## CODE OF CIVIL PROCEDURE.

MR. ALLEN said, he had received a letter from the Secretary to the Government of the North-Western Provinces regarding a Draft Code of Civil Procedure which had been prepared by Messrs. Mills and Harington. On this occasion, he proposed merely to move that the letter be laid on the table and printed; but on Saturday next he intended to move that a Message be carried to the President in Council requesting him to furnish this Council with a copy of the Code.

The Honorable Member's motion was agreed to.

## NOTICES OF MOTION.

MR. PEACOCK gave notice that, next Saturday, he would move the third reading of the Bill "to facilitate the payment of small deposits in Government Savings' Banks to the representatives of deceased depositors."

Also of the Bill "to enable the Banks of Bengal, Madras, and Bombay to transact certain business in respect of Government Securities and Shares in the said Banks."

Also of the Bill "for the repeal of the Usury Laws."

## SMALL CAUSE COURTS.

MR. LEGEYNT moved that a communication which he had received from the Government of Bombay, relative to the Bill "for the more easy recovery of small debts and demands," be laid on the table and printed.

Agreed to.

## BUILDINGS (BOMBAY).

MR. LEGEYNT moved that a communication which he had received from the Government of Bombay, relative to the Bill "to amend Act No. XXVIII of 1839," be laid upon the table and printed.

Agreed to.

## ORIENTAL GAS COMPANY.

MR. CURRIE moved that Mr. Grant be added to the Select Committee on the Bill "for incorporating the Oriental Gas Company."

Agreed to.

## LIGHTING OF CALCUTTA.

MR. CURRIE moved that Mr. Grant be added to the Select Committee on the Bill "to provide for the better lighting of the town of Calcutta."

Agreed to.

The Council adjourned.

Saturday, August 18, 1855.

## PRESENT :

The Honorable Sir Lawrence Peel, *Vice-President*,  
in the Chair,

Hon. J. A. Dorin,	D. Elliott, Esq.,
Hon. Major Genl. Low,	C. Allen, Esq.,
Hon. J. P. Grant,	P. W. LeGeyt, Esq., and
Hon. B. Peacock,	E. Currie, Esq.

## SMALL CAUSE COURTS:

THE CLERK brought under the consideration of the Council a Petition of certain Vakeels and others at Oosoor, in Zillah Salem, in the Presidency of Fort St. George, relative to the Bill "for the more easy recovery of small debts and demands."

MR. ELIOTT moved that this Petition be printed.

Agreed to.

## USURY LAWS.

THE CLERK also brought under the consideration of the Council a Petition of certain Land-holders residing in Dacca against the Bill "for the repeal of the Usury Laws."

MR. PEACOCK said, as this was the day for the third reading of the Bill, he should move that the Clerk read the above Petition at the table.

The Honorable Member's motion was agreed to, and the Petition was read accordingly.

## MESSAGES FROM THE GOVERNOR GENERAL.

The following Messages from the Most Noble the Governor General were brought by Mr. DORIN, and read :—

## MESSAGE No. 44.

The Governor General informs the Legislative Council that he has given his assent to the Bill passed by them on the 16th of June 1855, entitled "A Bill to amend the Law relating to District Moonsiffs in the Presidency of Fort St. George."

By Order of the Most Noble the Governor General,

G. F. EDMONSTONE,

*Secy. to the Govt. of India,*

*With the Govr. Genl.*

OOTACAMUND, }  
The 24th July, 1855. }

## MESSAGE No. 45.

The Governor General informs the Legislative Council that he has given his assent

to the Bill passed by them on the 16th of June 1855, entitled "a Bill for the establishment and maintenance of Boundary Marks in the Presidency of Fort St. George."

By Order of the Most Noble the Governor General,

G. F. EDMONSTONE,

*Secy. to the Govt. of India,*

*With the Govr. Genl.*

OOTACAMUND, }  
The 24th July, 1855. }

#### MUNICIPAL TAXES (BOMBAY)

MR. LEGEYT moved the first reading of a Bill "to alter and amend the laws relating to certain of the Municipal taxes in the Presidency town of Bombay, and to legalize certain proceedings connected with the collection of the shop and stall tax." In doing so, he said he should briefly endeavour to show to the Council the reasons which induced him to press forward the measure at this moment, instead of submitting it to the Select Committee now engaged in considering projects of Law connected with Police and Conservancy for the three Presidency towns and the Straits Settlements.

The particular object of this Bill was to repeal the Law under which an old tax was collected in Bombay, called the shop and stall tax. He believed that that was one of the oldest taxes in that Presidency; and it was collected under the different names of market fees, &c. It formed part of Act XI of 1845, Section V Clause 1 of which declared—

"It shall be lawful for the Collector of Land Revenue of Bombay to make a quarterly assessment on each and every shop and stall within the Islands of Bombay and Colaba, according to such rates as the Governor in Council shall fix by Proclamation in the *Government Gazette*."

Then followed a Proclamation by the Governor in Council, declaring what trades, of which a great number were recited, should be subject to the tax.

The Act proceeded to say—

"That the amount of such assessment shall be collected by the Collector, and received in the first instance by such person or persons as he may appoint, such security having been given for the due discharge of the office as the said Collector may require; and the same liabilities and responsibilities as attach to individuals employed in the collection of Land Revenue of the said Presidency shall apply to all persons engaged in collecting the tax.

"That the tax shall be collected quarterly; and for each payment made, a receipt shall be given by the person receiving the amount."

He read this because he had to show that this Act had not been found sufficient to collect the tax under, and it had fallen into disuse. About ten or eleven years ago, the people of Bombay, who about that time had their attention called, a good deal, to the subject of their municipal affairs, began, for the first time he believed, to take an interest in their management. Very shortly after Act XI of 1845 became Law, the principle of the tax began to be objected to; and there could be no doubt that it did contain a very objectionable principle. A Committee of Justices was appointed in 1846 to consider the subject, and report on the nature and advisability of the tax. They reported that they considered it to be very objectionable, and recommended its abolition. But as the tax produced a large revenue—rupees 75,000 per annum—they stated that its abolition would render it necessary that some other impost should be levied to supply its loss to the Municipal Fund. This occasioned another reference. The Committee of Justices was asked to state what other tax they recommended in substitution of the objectionable one. After a lapse of two or three years, they sent up a Report suggesting three or four taxes. Among these was one upon the occupancy of houses and tenements; and this was the only one of the number proposed which found favor in the eyes of the Government or the Municipal body at large. The present Bill had been framed upon that Report. It provided that every one who should occupy a house or tenement in Bombay, of which the rent exceeded rupees 48 per annum, should be assessed at a rate not exceeding 3½ per cent. per annum on the rental of such occupancy. The framers and advocates of this proposal, were the Justices of Bombay in their Sessions assembled, and they considered this to be the best sort of tax, because it would touch a class which had hitherto lived almost tax-free. While the owners of lands and grounds were subject to taxation, no direct tax was levied upon tenants. It might be said that the tax which owners paid, fell eventually upon their tenants, and that was in some degree true; but it was not so felt or considered in Bombay, probably from ignorance of the true principles of political economy. The tax which was proposed by this Bill was intended to fall, and no doubt would fall, directly upon tenants; and was

now proposed for adoption after very careful consideration. It was first recommended by the Municipal body in Bombay in 1853, and had since then gone backwards and forwards to the Government, and been fully discussed by the Justices in Sessions assembled, and by the community of Bombay.

Whilst the propriety of this tax was under consideration, the shop and stall tax continued to be levied; but great doubts were entertained as to whether the mode of collection was legal. This question was brought to issue at the end of last year by an action for trespass in the Supreme Court against certain officers employed to serve a distress on the property of the plaintiff. At the trial, the Supreme Court found that there existed no law which warranted the Justices in issuing a distress warrant for the recovery of the tax; and, since then, the law had become a dead letter. People would not pay voluntarily; and to sue in a Court each recusant for 2 or 3 rupees, was quite out of the question.

The loss of this tax had caused a considerable deficiency in the Municipal Fund. That Fund had also suffered a loss of rupees 25,000 per annum by the withdrawal of the fees formerly paid by the Court of Requests. On the constitution of the Small Cause Court in 1852, these fees ceased, and, of course, with them that income of the Municipal Fund.

Another call upon the resources of the Fund was the increased charge which was thrown upon it in 1851 by an augmentation of the Police Force to a proportion of the charge for which it was liable under Section XI of Act XI of 1845. That Section said:—

“And it is hereby enacted that, from and out of the said Municipal Fund, an annual sum of rupees 45,000 shall, in the first instance, be deducted and paid by equal monthly instalments, and carried to the credit of the Governor in Council of Bombay in the General Treasury, to be applied by the Governor in Council for and on account of the expenses of the General Police throughout the Islands of Bombay and Colaba; and in the event of such expenses being at any time hereafter increased by a necessary augmentation of the Police Force, or through any other good cause, a further sum of money, bearing the same proportion to such increased expenses of the Police aforesaid, as the sum of rupees 45,000 bears to the present expenses of the Police aforesaid, shall be in like manner deducted and appropriated out of the said Fund.”

He had not been furnished with information as to the exact sum which the Municipal Fund contributed annually, under this Section, towards the increased expenses of the

Police; but he was informed that the sum lost to it by this charge, and by the withdrawal of the fees formerly paid by the Court of Requests, amounted together to rupees 27,578 per annum; which, with the sum due from the shop and stall tax, made an aggregate deficiency of rupees 1,02,578 per annum. The Municipal Fund, when realised, amounted to about rupees 3,85,000 per annum. It was formed from various sources:—there was the house and ground assessment, the wheel tax, and some smaller taxes, such as music fees, batakkee fees, &c.; and there used to be the shop and stall tax. The works carried on by this Fund were of an extremely useful and important character. Turning to the Bombay Almanac for the present year, he found that, in the accounts of the Fund for the year ending on the 30th of April last, the expenditure for new works and repairs were set down at rupees 1,18,235; and that, after paying for watering the roads, for scavenging, for cleaning tanks and wells, and for sundries, an available balance of rupees 73,795 remained. A loss of rupees 1,00,000 per annum would, of course, put an end to all new works. Since 1844 and 1845, when the Municipal Fund was formed on its present constitution, the Municipal body had been able to spend a lakh a year in drainage and other sanatory improvements; but if the state of its finances was not restored, all hope of completing these works must be abandoned to the great detriment and suffering of the inhabitants. Much had been done by the Municipal body in the way of improvements; but a great deal still remained to be done. Perhaps not more than half the work had yet been accomplished. Very important works had yet to be undertaken—such as the flushing of the drains; the providing a steam engine for raising water for that purpose; and many other objects for the promotion of comfort and health—proceedings in which must be put a stop to if the Fund were allowed to continue in its present condition. The Municipality of Bombay was extremely unwilling that such a state of things should continue; and when they found, after October last, that a heavy deficiency was staring them in the face, the Justices in Sessions instructed their legal advisers to frame a Bill for an occupancy tax in order to supply that deficiency; and the present Bill was the result. The Bench of Justices had approved of it; and the Government of Bombay had approved of it. He found, from the papers before him, that it had been framed under professional care and

attention ; and it appeared to him to be quite unobjectionable.

Section I repealed Section IX of Regulation XIX of 1827 and Section V of Act XI of 1851, except as to arrears of shop and stall tax.

Section II provided for the appointment of Assessors or Collectors of the Municipal taxes.

Section III directed that an affirmation should be made by the Assessor.

Section IV provided how the rate should fall.

Section V provided that, if an owner occupied his own house, he must still pay the occupancy tax.

Sections VI and VII provided that lists or declarations in writing should be furnished to Assessors by occupiers or tenants of all houses, buildings, or grounds within the Presidency Town of Bombay.

Section XI provided that the Justices of Peace should, in the first instance, cause an estimate of rate to be prepared, which, after being approved by them, should be kept in the office of the Clerk of the Peace open to public inspection.

Section XV provided that the rate should be collected in advance.

Section XVI provided that a proportionable abatement should be made in certain cases.

Section XVII showed how the rate was to be collected ; and Section XVIII, what proceedings should be taken when the rate remained unpaid after demand made.

Section XIX prescribed the mode in which fines and penalties under the Act should be recovered.

Section XX provided that, where the name of the owner or occupier was unknown, it should be sufficient to assess and designate him as "the occupier" in the rate, bill, summons, or other proceeding.

Section XXI provided that distress should not be deemed unlawful by reason of defect of form, &c.

Section XXII provided for the protection of Justices and other persons acting under the Act.

The Bill also provided that any outstanding arrears due on account of the shop and stall tax should be realised under the provisions of this Act. This seemed to be fair enough ; because, if those persons who had refused or evaded payment since 1845 should be relieved from payment altogether, they would be in a better position than a vast majority who had paid. The Justices had represented that this would be extremely unfair ; and, therefore, a provision had been in-

*Mr. LeGeyt*

troduced into this Bill prescribing means for enforcing payment of the arrears of the shop and stall tax.

Section XXIII provided that no action should be maintainable for any distress under the shop and stall tax Act.

He now begged leave to say a few words with regard to the necessity which existed in bringing this Act into immediate operation. It was well known to the Council that a Select Committee was now sitting to consider all projects of Law connected with Police and Conservancy for the three Presidency towns ; and it might be considered that the best course would be to refer this Bill to that Committee. But he had been instructed, in very urgent terms indeed, by the Government which he had the honor to represent, to bring the Bill before the Legislative Council without delay ; and he trusted that the state in which he had shown the Municipal Fund of Bombay at present to be, would be considered by the Council a sufficient reason for expediting the measure. This Bill would not interfere in any way with the Bills which the Committee to whom he referred might send up. When those Bills should come before the Council, he believed it would be found necessary for the Council to pass a separate Act to provide the sources from which the municipal revenue of each Presidency was to be derived. But whether this should be the case or not, and even supposing that one general Act should be determined upon for the purpose, the provisions of this Bill might be incorporated into it ; and the same might be done if a local Act should be agreed to for Bombay. He, therefore, trusted that the Council would not think he had gone beyond what he ought to have done in bringing this Bill before it, instead of referring it to the Select Committee on Projects of Law connected with Police and Conservancy for the three Presidency towns. Contracts had been signed by the Municipal Committee in Bombay which were suspended ; and, altogether, they were in very great distress for want of funds to carry on works ; and it would be very much to the satisfaction of the public in Bombay if this Bill were passed now.

With these observations, he begged to move the first reading of the Bill.

The Bill was read a first time accordingly.

#### COGNIZANCE OF OFFENCES.

MR. ALLEN moved that the Bill "to enable Magistrates to take cognizance of cer-

tain offences without requiring a written complaint" be read a second time.

Motion carried, and Bill read a second time accordingly.

#### GOVERNMENT SAVINGS' BANKS.

MR. PEACOCK moved that the Bill "to facilitate the payment of small deposits in Government Savings' Banks to the representatives of deceased depositors" be read a third time and passed.

Motion carried, and Bill read accordingly.

#### BANKS OF BENGAL, MADRAS, AND BOMBAY.

MR. PEACOCK moved that the Bill "to enable the Banks of Bengal, Madras, and Bombay to transact certain business in respect of Government securities and shares in the said Banks" be re-committed to a Committee of the whole Council for the purpose of considering proposed amendments therein.

Agreed to.

By Clause 5 of Section I of the Bill, as amended in Committee of the whole Council, the Banks were empowered

"to re-invest the principal, interest, or dividends so received, or the proceeds arising from such sale, in Government securities or shares in any of the said Banks, or to hold or pay such principal, interest, dividends, or proceeds, or, according to the instruction of their constituents and at their risk, to remit the same by public or private Bills, whether payable in India or not, or by Notes or Bank Post Bills of their own or any other Bank, payable in India on demand; and to do all acts necessary or proper for the purpose of making such remittances."

MR. PEACOCK moved amendments in this Clause, which were agreed to, and which made it run thus:—

"To re-invest the principal, interest, or dividends so received, or the proceeds arising from such sale, in Government securities or shares in any of the said Banks; or to hold or pay such principal, interest, dividends, or proceeds; or, according to the instruction of their constituents and at their risk, to remit the same by public or private Bills, whether payable in India or not; and to do all acts necessary or proper for the purpose of making such remittances. Provided that, if any such remittance be made by a Note or Bill of any of the said three Banks, the same must be payable in India on demand."

The Council having resumed its sitting, and the Bill having been reported with amendments—

MR. PEACOCK moved that the Bill be now read a third time and passed.

Motion carried, and Bill read a third time accordingly.

#### USURY LAWS.

MR. PEACOCK moved that the Bill "for the repeal of the Usury Laws" be read a third time and passed.

In doing so, he said he should briefly allude to the Petition from certain landholders of Dacca, which the Clerk had reported and read to the Council to-day. It appeared to him that there was nothing in that Petition to prevent the Council from reading the Bill a third time. The main objection of the Petitioners was that, whereas a zemindar might be compelled to borrow money at any amount of interest for payment of Government revenue, this Bill, which provided that, where no contract for interest existed, the Courts should allow only 6 per cent. per annum, would restrict him to that rate of interest upon arrears of rent due from his talookdars or under-tenants, with whom any new arrangement regarding rate of interest was impossible. But an amendment which the Select Committee had made in the Bill, and which had been sanctioned by the Committee of the whole Council, rendered this objection a nullity. By that amendment, in any suit in which interest was recoverable, if no rate of interest should have been agreed upon, the Courts might decree interest, not only at 6 per cent, but at any rate which they should deem reasonable.

The other objection taken by the Petitioners was, that, although a zemindar was bound to pay the Government revenue quarterly, he could not take out summary process against his talookdars for arrears of rent until the expiration of the whole year. But this did not affect the question of Usury at all. If there was anything in the objection, a Bill ought to be brought in to enable zemindars to realize their rents more speedily than at present: but it was no reason why this Bill should not be read a third time and passed. As he understood Regulation VII of 1799, to which the Petitioners referred, the estate could not be sold for arrears of revenue before the end of the year; but he believed that the zemindar had in the mean time his remedy by distress, by attachment, or by action.

The Honorable Member's motion was then put, and carried; and the Bill was read a third time accordingly.

## MARINE PROJECTS OF LAW.

MR. GRANT moved that Mr. Peacock be appointed a Member of the Select Committee on the Projects of Law connected with the Marine Department. The Committee thought it extremely necessary that there should be a learned Member with them; and, Sir James Colville being absent from illness, it was very desirable that they should have the assistance of Mr. Peacock. There were at present only four gentlemen on the Committee; and, therefore, there was room for this addition.

Agreed to.

## CODE OF CIVIL PROCEDURE.

MR. ALLEN said, on Saturday last, he moved that a letter which he had received from the Government of the North-Western Provinces should be printed,—and, at the same time, gave notice that he should this day move that the President in Council be requested to favor this Council with a copy of Messrs. Mills and Harington's draft Code of Civil Procedure. It was well known that, last year, those gentlemen, under orders from the Supreme Council, prepared such a Code. Perhaps all or most of the Members of this Council had seen that Code; but the Legislative Council, as a body, had no knowledge of it, nor was any copy of it laid on the table. In the letter he had received from the Government of the North-Western Provinces, it was stated that a draft Code for similar purposes was under preparation by Commissioners appointed in England. He had every reason to believe that that information was correct; but no one here, he supposed, knew when that draft Code might be expected to reach this country. Any draft Code that might be sent out from England would, of course, be gladly received by this Council and taken into consideration. But, in the mean time, he did not think that the subject of a new Code of Civil Procedure need wait. It was a subject of very great importance to the different Governments. At present, the mode of procedure was only to be found by referring to various Regulations. Messrs. Mills and Harington had great experience of the Regulations; and their suggestions might well be worthy of consideration by this Council. If the motion which he now made were carried, and the Council were favored with a copy of their draft Code, he hoped that some Honorable Member more

competent than himself would take up the matter, and propose a Select Committee to consider it. He might also mention, as a symptom of the value of the Code, that one of its principal chapters had been separately considered by this Council—he meant the chapter relating to the establishment of Small Cause Courts in the Mofussil.

The Honorable Member's motion was agreed to.

MR. ALLEN then moved that General Low be requested to carry the Message to the President in Council.

Agreed to.

## MERCHANT SHIPPING ACT.

THE CLERK reported to the Council that he had received, from the Under Secretary to the Government of India in the Home Department, a copy of a communication from the Government of Fort St. George regarding the application to India of certain provisions of the English Merchant Shipping Act of 1854 (17 and 18 Vic. c. 104) regulating the measurement of shipping.

MR. PEACOCK moved that the above communication, and the former papers on the subject, be referred to the Select Committee on the Projects of Law connected with the Marine Department.

Agreed to.

## POLICE AND CONSERVANCY.

MR. LEGEYT moved that certain Correspondence from the Government of Bombay relative to the amendment and consolidation of the Laws for the Municipal Taxes in Bombay be referred to the Select Committee on the Police and Conservancy projects of law.

Agreed to.

## MESSENGER.

MR. PEACOCK moved that General Low be requested to carry the Bill "to facilitate the payment of small deposits in Government Savings' Banks to the representatives of deceased depositors" to the President in Council, in order that it may be submitted to the Most Noble the Governor General for his assent.

Agreed to.

MR. PEACOCK made the same motion in regard to the Bill "to enable the Banks of Bengal, Madras, and Bombay to transact certain business in respect of Government

Securities and Shares in the said banks"—and to the Bill "for the repeal of the Usury Laws."

Agreed to.

#### COGNIZANCE OF OFFENCES.

MR. ALLEN moved that the Bill "to enable Magistrates to take cognizance of certain offences without requiring a written complaint" be referred to a Select Committee consisting of Mr. Elliott, Mr. Currie, and Mr. Allen.

Agreed to.

The Council adjourned.

Saturday, August 25, 1855.

#### PRESENT :

The Honorable Sir Lawrence Peel, *Vice-President*,  
in the Chair.

Hon. J. A. Dorin,	D. Elliott, Esq.,
Hon. Maj. Genl. J. Low,	P. W. LeGeyt, Esq.
Hon. J. P. Grant,	and
Hon. B. Peacock,	E. Currie, Esq.

#### SMALL CAUSE COURTS.

THE CLERK reported that he had received, from the Officiating Under-Secretary to the Government of India in the Foreign Department, a copy of a communication from the Secretary to the Chief Commissioner of the Pnnjaub relative to the Bill "for the more easy recovery of small debts and demands."

MR. PEACOCK moved that the above communication be printed.

Agreed to.

#### MUNICIPAL TAXES (BOMBAY).

MR. LEGEYT moved the second reading of the Bill "to alter and amend the Laws relating to certain of the Municipal Taxes in the Presidency Town of Bombay, and to legalize certain proceedings connected with the collection of the Shop and Stall Tax."

MR. ELLIOTT said, he had a few words to offer upon this Bill. The object of it was two-fold—first, to abolish a tax which existed in Bombay under the title of the Shop and Stall Tax; and secondly, to impose a rate upon occupiers of houses and tenements, as a substitute for that tax.

With regard to the first object, when he read in the Statement of Objects and Reasons that the tax had been condemned

equally by the Bench of Justices who constituted the Municipal Body at Bombay, by the Government of Bombay, and the Government of India, he thought that there could be no hesitation in agreeing in the proposal to abolish it. But unfortunately, the proposal was encumbered with another which appeared to him to be objectionable. The tax itself had been imposed under the sanction of law; but that law did not provide for its being levied by distress. The custom, however, had been to levy by distress, until one day somebody who refused to pay, and whose property was distrained for default, brought an action for trespass against the officers employed by the Collector, and the Supreme Court decided that the distress was not legal. Since then, the tax had become defunct. The provisions in this Bill which seemed to him liable to objection, were those which proposed to remedy the defect of the law about to be abolished by giving a power of distress for the purpose of collecting arrears of the tax in question. Considering how objectionable and oppressive the tax had been found to be, he thought that it would be much better to abandon all claim in respect of it from the time the Supreme Court declared that distress for its recovery was illegal. He thought that the provisions to which he referred were very inadvisable; and so strongly did he feel the objection that, if those provisions were retained in the Bill, he should have great difficulty in bringing himself to vote for the second reading; and he should be very glad if the Honorable Mover would withdraw the Bill for the purpose of purging it of these obnoxious provisions.

The second object of the Bill was to provide a substitute for the Shop and Stall Tax by levying a rate upon the *occupiers* of houses and tenements. The proposition for this new tax proceeded entirely on the assumption that the present house-tax or assessment levied under 33 of George III, was in reality paid by *owners*, and not by occupiers. The Honorable Mover of the Bill, in his Statement of Objects and Reasons, said :—

"It was thought that such a tax would reach persons who had hitherto been living tax-free, and still enjoying the conveniences and comforts provided by the tax-payers."

In the Summary annexed to the Statement of Objects and Reasons, again, it appeared that, an *increase* of the *house assessment* being one of the substitutes which had been proposed at different times for the Shop and Stall Tax—