

Government of Madras
LAW (EDUCATION) DEPARTMENT

G.O. No. 911, 1st June 1925

Education—Elementary—Levy of education tax—Compulsory elementary education in municipalities—Circular issued.

(2)

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G.O. No. 911, 1st June 1925

Education—Elementary—Levy of education tax—Compulsory elementary education in municipalities—Circular issued.

Order—No. 911, Law (Education), dated 1st June 1925.

In Circular Memorandum No. 3424 A-1, dated 8th September 1924, the attention of local bodies was drawn to the large number of villages in the Presidency which have no recognized elementary schools, and to the need for more rapid progress in the expansion of elementary education—specially in the areas under local bodies which have not levied the education tax. Attention was also invited to the policy underlying the provisions of the Madras Elementary Education Act, 1920, under which local bodies which have availed themselves of the powers of taxation given to them under the Act have a prior claim for subsidies from provincial funds for the opening of additional elementary schools in their areas.

2. Since then, seven taluk boards and five municipal councils have been permitted by the Government to levy the education tax. There are still 48 taluk boards and 59 municipal councils in the Presidency which have not yet decided to raise additional revenue for the expansion of elementary education by the levy of the education tax in their areas. These bodies are again requested to examine the question of levying the tax carefully, and submit resolutions to Government as early as possible to be considered for the next budget. The attention of local bodies is drawn to the provision in section 34 by which it would be possible for Government to assist local bodies in a greater measure according to their financial conditions as they discharge their responsibility under the Act for expansion of elementary education.

3. As stated in paragraph 5 of Circular Memorandum No. 3424 A-1, dated 8th September 1924, the Government desire that, as a beginning, elementary education should be made compulsory for all boys of school age in municipal areas. Annexure C shows the councils whose schemes have been approved by the Government or are under their consideration. The other municipal councils are requested to consider the question of introduction of compulsion in their areas and submit their schemes in accordance with the instructions contained in Circular Memorandum No. 2021 A-1, dated 24th August 1922.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To all Presidents of Taluk Boards.
„ all Chairmen of Municipal Councils.
„ the President, Corporation of Madras.
„ all Presidents of District Boards.
„ all Presidents of District Educational Councils.
„ the Director of Public Instruction.
„ the Examiner of Local Fund Accounts.
„ the Local Self-Government Department.

Copy to the Registrar-General of Panchayats.

ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

District.	Names of local authorities.	Rate.
(i) TALUK BOARDS.		
1. Anantapur	1. Anantapur	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram	Three pies in the rupee of annual rent value of all occupied lands.
	3. Penukonda	25 per cent on land cess and on companies and profession taxes.
2. Arcot, North	4. Gooty	25 per cent on land cess.
	5. Polur	Three pies in the rupee of annual rent value of all occupied lands.
3. Arcot, South	6. Vellore	Do.
	7. Tindivanam	12½ per cent on land cess.
	8. Tirukkoyilur	16½ Do.
	9. Chidambaram	20 Do.
	10. Vriddhachalam	11½ Do.
4. Bellary	11. Cuddalore	20 Do.
	12. Adoni	One pie per rupee of annual rent value of all occupied lands.
5. Chingleput	13. Chingleput	Three pies in the rupee of annual rent value of all occupied lands.
	14. Saidapet	Three pies in the rupee of annual rent value of all occupied lands, 12½ per cent on companies and profession tax and 6¼ per cent on house-tax.
	15. Tiruvallur	Three pies in the rupee of annual rent value of all occupied lands.
6. Chittoor	16. Chittoor	25 per cent on land cess.
	17. Manadapalle	Do.
	18. Coimbatore	Three pies in the rupee of annual rent value of all occupied lands.
7. Coimbatore	19. Pollachi	Do. do.
	20. Palladam	16½ per cent on land cess.
8. Cuddapah	21. Rayachoti	25 per cent on land cess.
	22. Rajampet	One pie in the rupee of annual rent value of all occupied lands.
9. Ganjam	23. Berhampur	One and a half pies in the rupee of annual rent value of all occupied lands.
	24. Chatrapur	One pie in the rupee of annual rent value of all occupied lands.
	25. Chicacole	Two pies in the rupee of annual rent value of all occupied lands.
	26. Goomsur	One pie in the rupee of annual rent value of all occupied lands.
	27. Poddapuram	One and a half pies in the rupee of annual rent value of all occupied lands.
10. East Gōdāvari...	28. Pithapuram	8.33 per cent on land cess.
	29. Rajahmundry	25 per cent on land cess.
	30. Cocanada	One-twelfth of the rate of the land cess.
	31. Ramachandrapuram	
	32. Ongole	25 per cent on land cess and profession tax.
11. Guntūr...	33. Tenali	Three pies in the rupee of annual rent value of all occupied lands.
	34. Guntur	6¼ per cent on land cess, tax on companies and house tax.
	35. Narasaraopet	Not known.
	36. Sattenapalle	6½ per cent on land cess.
	37. Bapatla	2 pies in the rupee of annual rent value of all occupied lands.

Names of local authorities which have been permitted to levy the education tax—cont.

District.	Names of local authorities.	Rate.
(i) TALUK BOARDS—cont.		
12. Kanara, South...	38. Coondapoor	Three pies in the rupee of annual rent value of all occupied lands.
	39. Karkal	Do. do.
	40. Kasaragod	Do. do.
	41. Mangalore	25 per cent on land cess.
	42. Udipi	Do.
13. West Gōdāvari	43. Uppiangadi	25 per cent on land cess, companies tax and profession tax.
	44. Tanuku	25 per cent on land cess.
	45. Narasapur	Two pies in the rupee of annual rent value of all occupied lands.
14. Kistna	46. Bhimavaram	At one pie in the rupee of annual rent value of all occupied lands.
	47. Bandar	Three pies in the rupee of annual rent value of all occupied lands.
	48. Kaikalur	Do. do.
	49. Gudivada	25 per cent on land cess.
15. Kurnool	50. Dhone	Three pies in the rupee of annual rent value of all occupied lands.
	51. Koilkuntla	Do. do.
	52. Kurnool	Do. do.
	53. Markapur	Do. do.
16. Madura	54. Nandyal	Do. do.
	55. Dindigul	12½ per cent on all heads of taxation.
	56. Madura	8½ per cent on land cess.
	57. Melur	12½ per cent on all heads
	58. Usilampatti	16½ per cent on land cess and 6¼ per cent on house tax levied in all unions.
17. Malabar	59. Chirakkal	15 per cent on land cess, companies tax and profession tax.
	60. Ernad	25 per cent on land cess.
	61. Kottayam*	15 per cent on land cess, companies tax and profession tax.
	62. Kurumbranad†	25 per cent on land cess, companies tax and profession tax.
	63. Calicut	25 per cent on land cess and 25 per cent of companies and profession tax.
18. The Nilgiri District Board.	64. Palghat	25 per cent on land cess, companies tax and profession tax.
	65. Ponnani	25 per cent on land cess.
	66. Walluvanad	Do.
	67. Wynaad	Do.
19. Ramnad	68. The District Board, Nilgiris.	20 per cent on land cess.
	69. Ramnad	12½ per cent on land cess and 25 per cent on profession tax and companies tax.
	70. Sivaganga	Do. do.
20. Salem	71. Salem	Three pies in the rupee of annual rent value of all occupied lands.
	72. Sankari	Do. do.
21. Tanjore	73. Pattukkottai	25 per cent on land cess and 12½ per cent on profession tax.
	74. Tanjore	25 per cent on land cess, tax on companies, profession tax and house tax.
	75. Lalgudi	25 per cent on land cess.
22. Trichinopoly	76. Perambalur	Do.
	77. Udayarpalayam	Three pies in the rupee of annual rent value of all occupied lands.
	78. Karur	Do. do.
23. Vizagapatam	79. Trichinopoly	Do. do.
	80. Narasapatam	One pie in the rupee of annual rent value of all occupied lands.
	81. Vizagapatam	25 per cent on land cess, companies tax and profession tax.

* Kottayam Taluk Board amalgamated with that of Chirakkal.
† Kurumbranad Taluk Board amalgamated with that of Calicut.

Names of local authorities which have been permitted to levy the education tax---cont.

District.	Names of local authorities.		Rate.
(ii) MUNICIPALITIES.			
1. Anantapur ...	1. Hindupur ...	...	16 per cent on property tax and 25 per cent on profession tax and companies tax.
2. Arcot, North ...	2. Vellore ...	...	1 per cent of property rentals and $12\frac{1}{2}$ per cent on profession tax.
3. Madras ...	3. Corporation of Madras.	$\frac{1}{4}$	per cent of annual rent value of property
4. Chingleput ...	4. Chingleput ...	...	143 per cent of property tax and 15 per cent of profession tax
	5. Conjeevaram ...	...	2 per cent of property rentals and $12\frac{1}{2}$ per cent of profession tax.
	6. Saidapet ...	...	10 per cent of property tax and 25 per cent of the tax on companies and profession tax.
5. Chittoor ...	7. Chittoor ...	...	25 per cent on property tax.
6. Coimbatore ...	8. Tiruppur ...	...	$\frac{3}{4}$ per cent of property rentals and $12\frac{1}{2}$ per cent on profession tax and companies tax.
	9. Erode ...	...	$2\frac{1}{2}$ per cent of property rentals and 25 per cent on profession tax and companies tax.
7. Cuddapah ...	10. Proddatur ...	...	1 per cent on property tax and 25 per cent on profession tax
8. Madura ...	11. Kodaikanal ...	...	1 per cent of property rentals.
	12. Madura ...	...	$1\frac{1}{4}$ per cent of property rentals.
	13. Dindigul ...	...	$1\frac{1}{4}$ per cent of property rentals and 25 per cent of profession tax and companies tax.
9. Malabar ...	14. Tellicherry ...	...	1 per cent of property rentals and 20 per cent on profession tax
	15. Cochin ...	...	$1\frac{1}{2}$ per cent of property rentals and 20 per cent on profession tax and companies tax.
10. Tanjore ...	16. Kumbakonam ...	...	17.8 per cent on property tax and 14.28 per cent on profession tax.
	17. Tanjore ...	...	20 per cent on profession tax and companies tax.
	18. Negapatam ...	...	1 per cent of property rentals and 25 per cent on profession tax
11. Tinnevely ...	19. Tinnevely ...	...	1 per cent of property rentals and $12\frac{1}{2}$ per cent on profession tax and companies tax.
12. Kistna ...	20. Masulipatam ...	...	10 per cent of the profession tax and companies tax.
	21. Peddapuram ...	...	$\frac{1}{2}$ per cent of property rentals.
13. Gōdāvari East ...	22. Rajahmundry ...	...	Rate not known.

ANNEXURE B.

Names of Local bodies which have not yet levied the education tax,

TALUK BOARDS.

Arcot North ...	1. Ranipet.	Nellore ...	23. Nellore.
	2. Cheyyar.		24. Kanigiri*
	3. Tiruvannamalai		25. Venkatagiri.
	4. Tiruppattur.		26. Kandukur.
	5. Bellary.		27. Kavali.
Bellary ...	6. Hospet.	Ramnad ...	28. Atmakur
	7. Harpanahalli.		29. Gudur.
Chittoor ...	8. Chendragiri.*		30. Devakottai*
Coimbatore ...	9. Erode.		31. Sivakasi.
	10. Gobichettipalayam.*		32. Dharmapuri.
	11. Kollegal*		33. Hosur.
Cuddapah.	12. Cuddapah.	Tanjore ...	34. Namakkal.
	13. Jammalamadugu.		35. Kumbakonam.
	14. Proddatur.		36. Mayavaram.
	15. Badvel.		37. Nannilam.
Guntūr ...	16. Repalle.		38. Negapatam.
	17. Gurzala.	Tinnevely ...	39. Mannargudi.
Kistna ...	18. Nuzvid.		40. Tiruturaipundi.
	19. Bezwada.		41. Tinnevely.
	20. Nandigama.		42. Koilpatti.
West Gōdāvari.	21. Ellore.		43. Sermadevi.
	22. Yernagudem.	Trichinopoly ...	44. Tuticorin.
			45. Musiri.
		Vizagapatam ...	46. Kulitalai.
			47. Vizianagram.
			48. Parvatipuram.

* Question of levy under consideration of Government.

MUNICIPAL COUNCILS.

1. Anantapur.	16. Dharapuram.	31. Ellore.	46. Virudhunagar.
2. Tadpatri.	17. Pollachi.	32. Palacode.	47. Salem.
3. Gudiyattam.	18. Udumalpet.*	33. Kurnool.	48. Mannargudi.
4. Tiruppattur.	19. Cuddapah.	34. Nandyal.	49. Mayavaram.
5. Tiruvannamalai.	20. Berhampur.	35. Bodinayakkanur.	50. Tiruvalur.
6. Vaniyambadi.	21. Chicacole.	36. Palni.	51. Palamkottah.
7. Walajapet.	22. Parlakimedi.	37. Periyakulam.	52. Tuticorin.
8. Chidambaram	23. Cocanada.	38. Calicut.*	53. Srirangam.
9. Cuddalore.	24. Chirala.	39. Cannanore.	54. Karur.
10. Villupuram.	25. Guntur.	40. Palghat.	55. Trichinopoly.
11. Adoni.	26. Narasaraopet.	41. Nellore.	56. Anakapalle.
12. Bellary.	27. Ongole.	42. Coonoor.	57. Bimlipatam.
13. Hospet.	28. Tenali.	43. Ootacamund.	58. Vizagapatam.
14. Tirupati.	29. Mangalore.	44. Sivakasi.	59. Vizianagram.
15. Coimbatore.	30. Bezwada.	45. Srivilliputtur.	

ANNEXURE C.

List of Municipal Councils which have introduced compulsory elementary education within the areas under their jurisdiction.

1. Municipal Council, Vellore.	12. Municipal Council, Tanjore.
2. Do. Negapatam.	13. Do. Mayavaram
3. Do. Kumbakonam.	14. Do. Madura.
4. Do. Conjeevaram.	15. Do. Hindupur.
5. Do. Erode.	16. Do. Proddatur.
6. Do. Tellicherry.	Schemes under consideration of Government.
7. Do. Tiruppur.	
8. Do. Tinnevely.	
9. Do. Masulipatam.	
10. Do. Chingleput.	
11. Do. Cochin.	17. Do. Dindigul.
	18. Do. Calicut.
	19. Corporation of Madras.

* Question of levy under consideration of Government.

G.O. No. 911, 1st June 1925

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2. Since then, seven taluk boards and five municipal councils have been permitted by the Government to levy the education tax. There are still 48 taluk boards and 59 municipal councils in the Presidency which have not yet decided to raise additional revenue for the expansion of elementary education by the levy of the education tax in their areas. These bodies are again requested to examine the question of levying the tax carefully, and submit resolutions to Government as early as possible to be considered for the next budget. The attention of local bodies is drawn to the provision in section 34 by which it would be possible for Government to assist local bodies in a greater measure according to their financial conditions as they discharge their responsibility under the Act for expansion of elementary education.

3. As stated in paragraph 5 of Circular Memorandum No. 3424 A-1, dated 8th September 1924, the Government desire that, as a beginning, elementary education should be made compulsory for all boys of school age in municipal areas. Annexure C shows the councils whose schemes have been approved by the Government or are under their consideration. The other municipal councils are requested to consider the question of introduction of compulsion in their areas and submit their schemes in accordance with the instructions contained in Circular Memorandum No. 2021 A-1, dated 24th August 1922.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIAR,
Secretary to Government.

- To all Presidents of Taluk Boards.
• all Chairmen of Municipal Councils.
• the President, Corporation of Madras.
• all Presidents of District Boards.
• all Presidents of District Educational Councils.
• the Director of Public Instruction.
• the Examiner of Local Fund Accounts.
• the Local Self-Government Department.
Copy to the Registrar-General of Panchayats.

[Annexures.]

Law (Edn) Dept

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Please carry out the corrections indicated and strike off.

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ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

District.	Names of local authorities.	Rate.
(i) TALUK BOARDS.		
1. Anantapur ...	1. Anantapur ...	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram ...	Three pies in the rupee of annual rent value of all occupied lands.
	3. Penukonda ...	25 per cent on land cess and on companies and profession taxes.
2. Arcot, North ...	4. Gooty ...	25 per cent on land cess.
	5. Polur ...	Three pies in the rupee of annual rent value of all occupied lands.
3. Arcot, South ...	6. Vellore ...	Do.
	7. Tindivanam ...	12½ per cent on land cess.
	8. Tirukkoyilur ...	16½ Do.
	9. Chidambaram ...	20 Do.
	10. Vriddhachalam ...	11½ Do.
4. Bellary ...	11. Cuddalore ...	20 Do.
	12. Adoni ...	One pie per rupee of annual rent value of all occupied lands.
5. Chingleput ...	13. Chingleput ...	Three pies in the rupee of annual rent value of all occupied lands.
	14. Saidapet ...	Three pies in the rupee of annual rent value of all occupied lands 12½ per cent on companies, profession tax and 6½ per cent on house-tax.
	15. Tiruvallur ...	Three pies in the rupee of annual rent value of all occupied lands.
6. Chittoor ...	16. Chittoor ...	25 per cent on land cess.
	17. Manadapalle ...	Do.
7. Coimbatore ...	18. Coimbatore ...	Three pies in the rupee of annual rent value of all occupied lands.
	19. Pollachi ...	Do.
8. Cuddapah ...	20. Palladam ...	16½ per cent on land cess.
	21. Rayachoti ...	25 per cent on land cess.
	22. Rajampet ...	One pie in the rupee of annual rent value of all occupied lands.
9. Ganjam ...	23. Berhampur ...	One and a half pies in the rupee of annual rent value of all occupied lands.
	24. Chatrapur ...	One pie in the rupee of annual rent value of all occupied lands.
	25. Chicacole ...	Two pies in the rupee of annual rent value of all occupied lands.
	26. Goomsur ...	One pie in the rupee of annual rent value of all occupied lands.
	27. Peddapuram ...	One and a half pies in the rupee of annual rent value of all occupied lands.
10. East Gōdāvari ...	28. Pithapuram ...	8-33 per cent on land cess.
	29. Rajamundry ...	25 per cent on land cess.
	30. Cocanada ...	One-twelfth of the rate of the land cess.
	31. Ramachandrapuram ...	...
11. Guntur ...	32. Ongole ...	25 per cent on land cess and profession tax.
	33. Tenali ...	Three pies in the rupee of annual rent value of all occupied lands.
	34. Guntur ...	6½ per cent on land cess, tax on companies and house tax.
	35. Narasaraopet ...	Not known.
	36. Sattenapalle ...	6½ per cent on land cess.
	37. Bapatla ...	2 pies in the rupee of annual rent value of all occupied lands.

Names of local authorities which have been permitted to levy the education tax—cont.

District.	Names of local authorities.	Rate.
(i) TALUK BOARDS—cont.		
12. Kanara, South...	38. Coondapoor ...	Three pies in the rupee of annual rent value of all occupied lands.
	39. Karkal ...	Do. do.
	40. Kasaragod ...	Do. do.
	41. Mangalore ...	25 per cent on land cess.
	42. Udipi ...	Do.
13. West Gōdāvari...	43. Uppinangadi ...	25 per cent on land cess, companies tax and profession tax. 5/
	44. Tanuku ...	25 per cent on land cess.
	45. Narasapur ...	Two pies in the rupee of annual rent value of all occupied lands.
14. Kistna ...	46. Bhimavaram ...	At one pie in the rupee of the annual rent value of all occupied lands. 4/5/
	47. Bandar ...	Three pies in the rupee of annual rent value of all occupied lands.
	48. Vailakur ...	Do. do.
	49. Gudivada ...	25 per cent on land cess.
15. Kurnool ...	50. Dhone ...	Three pies in the rupee of annual rent value of all occupied lands.
	51. Koilkuntla ...	Do. do.
	52. Kurnool ...	Do. do.
	53. Markapur ...	Do. do.
16. Madura ...	54. Nandyal ...	Do. do.
	55. Dindigul ...	12½ per cent on all heads of taxation 0/
	56. Madura ...	8½ per cent on land cess.
	57. Melur ...	12½ per cent on all heads.
	58. Usilampatti ...	16½ per cent on land cess and 6½ per cent on house tax levied in all unions. 6/
17. Malabar ...	59. Chirakkal ...	15 per cent on land cess, companies tax and profession tax. 2/
	60. Ernad ...	25 per cent on land cess.
	61. Kottayam ...	15 per cent on land cess, companies tax and profession tax.
	62. Kurumbranad† ...	25 per cent on land cess, companies tax and profession tax.
	63. Calicut ...	25 per cent on land cess and 25 per cent of companies and profession tax.
	64. Palghat ...	25 per cent on land cess, companies tax and profession tax.
	65. Ponnani ...	25 per cent on land cess.
	66. Walluvanad ...	Do.
18. The Nilgiri District Board.	67. Wynad ...	Do.
	68. The District Board, Nilgiris.	20 per cent on land cess.
19. Ramnad ...	69. Ramnad ...	12½ per cent on land cess and 25 per cent on profession tax and companies tax. 2/
	70. Sivaganga ...	Do. do.
20. Salem ...	71. Salem ...	Three pies in the rupee of annual rent value of all occupied lands.
	72. Sankari ...	Do. do.
21. Tanjore ...	73. Pattukkottai ...	25 per cent on land cess and 12½ per cent on profession tax.
	74. Tanjore ...	25 per cent on land cess, tax on companies, profession tax and house tax.
22. Trichinopoly ...	75. Lalgudi ...	25 per cent on land cess.
	76. Perambalur ...	Do.
	77. Udayarpalayam ...	Three pies in the rupee of annual rent value of all occupied lands.
	78. Karur ...	Do. do.
23. Vizagapatam ...	79. Trichinopoly ...	Do. do.
	80. Narasapatam ...	One pie in the rupee of annual rent value of all occupied lands.
	81. Vizagapatam ...	25 per cent on land cess, companies tax and profession tax. a/
(ii) MUNICIPALITIES.		
1. Anantapur ...	1. Hindupur ...	16 per cent on property tax and 25 per cent on profession tax and companies tax.
2. Arcot, North ...	2. Vellore ...	1 per cent of property rentals and 12½ per cent on profession tax.

* Kottayam Taluk Board amalgamated with that of Chirakkal.
† Kurumbranad Taluk Board amalgamated with that of Calicut.

G. D. R.

Names of local authorities which have been permitted to levy the education tax- cont.

District.	Names of local authorities.	Rate.
(ii) MUNICIPALITIES—cont.		
3/4. Madras	3. Corporation of Madras	1/2 per cent of annual rent value of property.
4. Chingleput	4. Chingleput	14.3 per cent of property tax and 15 per cent of profession tax
5. Chittoor	5. Conjeevaram	2 per cent of property rentals and 12 1/2 per cent of profession tax.
6. Coimbatore	6. Saidapet	10 per cent on property and 25 per cent of the tax on companies and profession tax.
7. Cuddapah	7. Chittoor	25 per cent on property tax.
8. Madura	8. Tiruppur	1/4 per cent of property rentals and 12 1/2 per cent on profession tax and companies tax.
9. Malabar	9. Erode	2 1/2 per cent of property rentals and 2 1/2 per cent on profession tax and companies tax.
10. Tanjore	10. Proddatur	1 per cent property tax and 25 per cent on profession tax
11. Tinnevely	11. Kodaikanal	1 per cent of property rentals.
12. Kistna	12. Madura	1 1/4 per cent of property rentals.
13. Godavari East	13. Dindigul	1 1/2 per cent of property rentals and 25 per cent of profession tax and companies tax.
	14. Tellicherry	1 per cent of property rentals and 2 1/2 per cent on profession tax
	15. Cochin	1 1/2 per cent of property rentals and 20 per cent on profession tax and companies tax.
	16. Kumbakonam	17.8 per cent on property tax and 14.28 per cent on profession tax.
	17. Tanjore	20 per cent on profession tax and companies tax.
	18. Negapatam	1 per cent of property rentals and 25 per cent on profession tax
	19. Tinnevely	1 per cent of property rentals and 12 1/2 per cent on profession tax and companies tax.
	20. Masulipatam	10 per cent of the profession tax and companies tax.
	21. Peddapuram	1/2 per cent of property rentals.
	22. Rajahmundry	Rate not known.

ANNEXURE B

Names of Local bodies which have not yet levied the education tax, TALUK BOARDS.

Arcot North	1. Ranipet. 2. Cheyyar. 3. Tiruvannamalai 4. Tiruppattur. 5. Bellary.	Nellore	23. Nellore. 24. Kanigiri* 25. Venkatagiri. 26. Kandukur.
Bellary	6. Hospet. 7. Harpanahalli. 8. Chindragiri.* 9. Erode.	Ramnad	27. Kavali. 28. Atmakur 29. Gudur 30. Devakottai* 31. Sivakasi.
Chittoor	10. Gobichettipalayam.* 11. Kollegal (levy under consideration of Government.)	Salem	32. Dharmapuri 33. Hosur. 34. Namakkal.
Cimbatore	12. Cuddapah. 13. Jammalamadugu. 14. Proddatur. 15. Badvel.	Tanjore	35. Kumbakonam. 36. Mayavaram. 37. Nannilam 38. Negapatam. 39. Mannargudi. 40. Tiruturaipundi.
Cuddapah.	16. Repalle. 17. Gurzala. 18. Nuzvid. 19. Bezwada. 20. Nandigama. 21. Ellore. 22. Yernagudem.	Tinnevely	41. Tinnevely. 42. Kilpatti. 43. Sermadevi. 44. Tuticorin.
Guntur		Trichinopoly	45. Musiri. 46. Kulitalai. 47. Vizianagram. 48. Parvatipuram.
Kistna		Vizagapatam	
West Godavari.			

* Question of levy under consideration of Government.

9

MUNICIPAL COUNCILS.

1. Anantapur.	16. Dharapuram.	31. Ellore.	46. Virudhunagar.
2. Tadpatri.	17. Pollachi.	32. Palasode. <i>e/</i>	47. Salem. <i>em/</i>
3. Gudiyattam.	18. Udumalpet. *	33. Kurupool. <i>m/</i>	48. Muddargudi. <i>a/na/</i>
4. Tiruppattur.	19. Cuddapah.	34. Nandyal. <i>w/</i>	49. Mayavaram.
5. Tiruvannamalai.	20. Berhampur.	35. Bodinayakanur.	50. Tiruvalur.
6. Vaniyambadi.	21. Chittoor. <i>e/</i>	36. Palni.	51. Palamkottah.
7. Walajpet.	22. Parlakimedi.	37. Periyakulam.	52. Tuticorin.
8. Chidambaram.	23. Cocanada.	38. Calicut. *	53. Srirangam.
9. Cuddalore.	24. Chirala.	39. Cannanore.	54. Karur.
10. Villupuram.	25. Guntur.	40. Palghat.	55. Trichinopoly.
11. Adoni.	26. Narasaraopet.	41. Nellore.	56. Anakapalle.
12. Bellary.	27. Ongole. <i>o/</i>	42. Coonoor.	57. Bimlipatam.
13. Hospet.	28. Tenali.	43. Ootacamund.	58. Vizagapatam.
14. Tirupati.	29. Mangalore.	44. Sivakasi.	59. Vizianagram.
15. Coimbatore.	30. Bezwada.	45. Srivilliputtur.	

ANNEXURE C.

List of Municipal Councils which have introduced compulsory elementary education within the areas under their jurisdiction.

1. Municipal Council, Vellore.	12. Municipal Council, Tanjore.	Schemes under consideration of Government.
2. Do. Negapatam.	13. Do. Mayavaram. <i>y/</i>	
3. Do. Kumbakonam.	14. Do. Madura.	
4. Do. Conjeeveram.	15. Do. Hindupur.	
5. Do. Erode.	16. Do. Proddatur.	Schemes under consideration of Government.
6. Do. Tellicherry.	17. Do. Dindigul.	
7. Do. Tiruppur.	18. Do. Calicut.	
8. Do. Tinnevely.	19. Corporation of Madras.	
9. Do. Masulipatam.		
10. Do. Chingleput.		
11. Do. Cochin.		

* Question of levy under consideration of Government.

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P.T.O.

2. Since then, ^{Seven} taluk boards and ~~five~~ municipal councils have been permitted by the Govt. to levy the education tax. There are still 48 taluk boards and ⁵⁹ ~~50~~ municipal councils in the Presidency which have not yet decided to raise addl. revenue for the expansion of elementary education in their areas by the levy of the education tax. These bodies are again requested to examine the question of levying the tax carefully, and submit ~~their~~ resolutions to Govt.

3. As stated in para 5 of circular memo No. 3424 A--1 dated 8-9-24, the Govt. desire that, as a beginning, elementary education should be made compulsory for all boys of school-age in municipal areas. Annexure C shows the Councils whose schemes have been approved by the Govt or are under their consideration. The other Muncpl. Councils are requested to consider the question of introduction of compulsion in their areas, and submit their schemes in accordance with the instructions contained in Circular Memo. No. 2021 A--1 dated 24th August 1922.

Handwritten notes:
 28/8/22
 VTK
 29.5

As early as possible to be
 (5) Considered for the next budget. The attention of local bodies is drawn to the provision in S 34 by which it would be possible for Govt to assist local bodies in a greater measure according to their financial conditions as they discharge their responsibility under the Act for expansion of

- All Presidents of Tk. Bds
- All C.M.Cs
- The President, Corpn. of Madras
- All P.D.Bs
- All P.D.E.Cs
- The D.P.I
- The Exr. of L.F. Accts
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ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

District.	Names of local authorities.	Rate.
(i) TALUK BOARDS.		
1. Anantapur ...	1. Anantapur ...	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram ...	Three pies in the rupee of annual rent value of all occupied lands.
	3. Fenukonda ...	25 per cent on land cess and on companies and profession taxes.
	4. Gooty ...	25 per cent on land cess.
2. Arcot, North ...	5. Polur ...	Three pies in the rupee of annual rent value of all occupied lands.
	6. Vellur ...	12½ per cent on land cess.
	7. Tindivanam ...	16½ per cent on land cess.
	8. Tirukkoyilur ...	20 per cent on land cess.
3. Arcot, South ...	9. Chidambaram ...	11-1 per cent on land cess.
	10. Vriddhachalam ...	20 per cent on land cess.
	11. Cuddalore ...	One pie per rupee of annual rent value of all occupied lands.
	12. Adoni ...	Three pies in the rupee of annual rent value of all occupied lands.
4. Bellary ...	13. Chingleput ...	Three pies in the rupee of annual rent value of all occupied lands.
	14. Saidapet ...	Three pies in the rupee of annual rent value of all occupied lands, 12½ per cent on companies and profession tax and 6½ per cent on house tax.
	15. Tiruvallur ...	Three pies in the rupee of annual rent value of all occupied lands.
	16. Chittoor ...	25 per cent on land cess.
6. Chittoor ...	17. Madanapalle ...	Do.
	18. Coimbatore ...	Three pies in the rupee of annual rent value of all occupied lands.
	19. Pollachi ...	Do.
	20. Palladam ...	16½ per cent on land cess.
7. Coimbatore ...	21. Rayachoti ...	25 per cent on land cess.
	22. Berhampur ...	One pie in the rupee of annual rent value of all occupied lands.
	23. Chatrapur ...	One pie in the rupee of annual rent value of all occupied lands.
	24. Chicaole ...	Two pies in the rupee of annual rent value of all occupied lands.
9. Ganjam ...	25. Goomsur ...	One pie in the rupee of annual rent value of all occupied lands.
	26. Peddapuram ...	One and a half pies in the rupee of annual rent value of all occupied lands.
	27. Pithapuram ...	8-33 per cent on land cess.
	28. Rajahmundry ...	25 per cent on land cess.
10. Godavari ...	29. Cocanada ...	One-twelfth of the rate of the land cess.
	30. Ramachandrapuram ...	
	31. Ongole ...	25 per cent on land cess and profession tax.
	32. Tenali ...	Three pies in the rupee of annual rent value of all occupied lands.
11. Guntur ...	33. Guntur ...	6½ per cent on land cess, tax on companies and house tax.
	34. Narasaraopet ...	Not known.
	35. Sattenapalle ...	6½ per cent on land cess.
	36. Rayachoti ...	2 pies in the rupee of annual rent value of all occupied lands.

Names of local authorities which have been permitted to levy the education tax—cont.

District.	Names of local authorities.	Rate.
(i) TALUK BOARDS—cont.		
12. Kanara, South...	35. Coondapoor ...	Three pies in the rupee of annual rent value of all occupied lands.
	36. Karkal ...	Do. do.
	37. Kasaragod ...	Do. do.
	38. Mangalore ...	25 per cent on land cess.
	39. Udipi ...	Do.
West Godavari	40. Uppinangadi ...	25 per cent on land cess, companies tax and profession tax.
	41. Tanuku ...	25 per cent on land cess.
	42. Gudivada ...	25 per cent on land cess.
	43. Narasapur ...	Two pies in the rupee of annual rent value of all occupied lands.
	44. Dharmavaram ...	Two pies in the rupee of annual rent value of all occupied lands.
13. Kistna ...	45. Bandar ...	Three pies in the rupee of annual rent value of all occupied lands.
	46. Kalur ...	Three pies in the rupee of annual rent value of all occupied lands.
	47. Gudivada ...	Three pies in the rupee of annual rent value of all occupied lands.
	48. Dhone ...	Three pies in the rupee of annual rent value of all occupied lands.
	49. Koilkuntla ...	Do. do.
14. Kurnool	50. Kurnool ...	Do. do.
	51. Markapur ...	Do. do.
	52. Nandyal ...	Do. do.
	53. Dindigul ...	12½ per cent on all heads of taxation.
	54. Madura ...	8½ per cent on land cess.
15. Madura	55. Melur ...	12½ per cent on all heads.
	56. Usilampatti ...	16½ per cent on land cess and 6½ per cent on house tax levied in all unions.
	57. Chirakkal ...	15 per cent on land cess, companies tax and profession tax.
	58. Ernad ...	25 per cent on land cess.
	59. Kottayam ...	15 per cent on land cess, companies tax and profession tax.
16. Malabar	60. Kurumbranad ...	25 per cent on land cess, companies tax and profession tax.
	61. Calicut ...	Do. do.
	62. Palghat ...	25 per cent on land cess.
	63. Ponnani ...	Do. do.
	64. Walluvanad ...	Do. do.
17. The Nilgiri District Board.	65. Wvnad ...	Do. do.
	66. The District Board, Nilgiris.	20 per cent on land cess.
18. Ramnad	67. Ramnad ...	12½ per cent on land cess and 25 per cent on profession tax and companies tax.
	68. Sivaganga ...	Do. do.
	69. Salem ...	Three pies in the rupee of annual rent value of all occupied lands.
	70. Sankari ...	Do. do.
	71. Pattukkottai ...	25 per cent on land cess and 12½ per cent on profession tax.
20. Tanjore	72. Tanjore ...	25 per cent on land cess, tax on companies, profession tax and house tax.
	73. Lalgudi ...	25 per cent on land cess.
	74. Perambalur ...	Do. do.
	75. Udayarpalayam ...	Three pies in the rupee of annual rent value of all occupied lands.
	76. Karur ...	Do. do.
21. Trichinopoly	77. Trichinopoly ...	Do. do.
	78. Narasapatam ...	One pie in the rupee of annual rent value of all occupied lands.
	79. Vizagapatam ...	25 per cent on land cess, companies tax and profession tax.
	80. Vizagapatam ...	25 per cent on land cess, companies tax and profession tax.
	81. Vizagapatam ...	25 per cent on land cess, companies tax and profession tax.
(ii) MUNICIPALITIES.		
1. Anantapur ...	1. Hindupur ...	16 per cent on property tax and 25 per cent on profession tax and companies tax.
2. Arcot, North ...	2. Vellore ...	1 per cent of property rentals and 12½ per cent on profession tax.

Kottayam Taluk Board amalgamated with that of Chirakkal.
* Kurumbranad Taluk Board amalgamated with that of Calicut.

Names of local authorities which have been permitted to levy the education tax—cont.

District.	Names of local authorities.	Rate.
(ii) MUNICIPALITIES—cont.		
3. Corporation of Madras	1/4 per cent of annual rent value of property.	
3. Chingleput	43. Chingleput ...	14.3 per cent of property tax and 15 per cent of profession tax.
4. Chittoor	54. Conjeeveram ...	2 per cent of property rentals and 12 1/2 per cent of profession tax.
5. Coimbatore	6. Sa. d. d. ...	10 per cent on property tax and 25 per cent of the tax on companies and profession tax.
6. Cuddapah	7. Chittoor ...	25 per cent on property tax.
7. Madura	8. Tiruppur ...	3/4 per cent of property rentals and 12 1/2 per cent on profession tax and companies tax.
8. Malabar	9. Erode ...	2 1/2 per cent of property rentals and 25 per cent on profession tax and companies tax.
9. Tanjore	10. Proddattur ...	1 per cent of property rentals.
10. Tinnevely	11. Madura ...	1 1/2 per cent of property rentals.
11. Kistna	12. Tellicherry ...	1 per cent of property rentals and 20 per cent on profession tax.
12. Godavari	13. Kochin ...	1 1/2 per cent of property rentals and 20 per cent on profession tax and companies tax.
	14. Kumbakonam ...	17.8 per cent on property tax and 14.28 per cent on profession tax.
	15. Tanjore ...	20 per cent on profession tax and companies tax.
	16. Negapatam ...	1 per cent of property rentals and 25 per cent on profession tax.
	17. Tinnevely ...	1 per cent of property rentals and 12 1/2 per cent on profession tax and companies tax.
	18. Masulipatam ...	10 per cent of the profession tax and companies tax.
	19. Rajahmundry ...	Rate not known.

ANNEXURE B.

NAMES OF LOCAL BODIES WHICH HAVE NOT YET LEVIED THE EDUCATION TAX.

Tahuk Boards.

Arcot, North ...	1. Vellore. 2. Ranipet. 3. Cheyyar. 4. Tiruvannamalai.	Malabar ...	27. Canicut. 28. Nellore. 29. Kanigiri. 30. Venkatagiri.
Bellary ...	5. Tiruppattur. 6. Bellary. 7. Hospet. 8. Harpanahalli. 9. Rayadurg. 10. Chandragiri.*	Nellore ...	31. Kandukur. 32. Kavali. 33. Atmakur. 34. Gudur.
Chittoor ...	11. Erode. 12. Gobichettipalayam.*	Ramnad ...	35. Devakottai. 36. Sivakasi.
Coimbatore ...	13. Kollegal (levy under consideration of Government.)	Salem ...	37. Dharmapuri. 38. Hosur.
Cuddapah ...	14. Cuddapah. 15. Jammalamadugu. 16. Proddattur. 17. Rajampet. 18. Badvel.	Tanjore ...	39. Namakkal. 40. Kumbakonam. 41. Mayavaram. 42. Nannilam. 43. Negapatam. 44. Mannargudi. 45. Tiruturaiipundi.
Guntur ...	19. Bapat (the question of levy of the tax under consideration of Government.)	Tinnevely ...	46. Tinnevely. 47. Koilpatti.
Kistna ...	20. Repalle. 21. Gurzala. 22. Bezawada. 23. Ellora. 24. Bhimavaram.	Trichinopoly ...	48. Sermadevi. 49. Tuticorin.
West Godavari ...	25. Tanuku (question of levy under consideration of Government.)	Vizagapatam ...	50. Musiri. 51. Kulitalai. 52. Vizianagram. 53. Parvatipuram.
Kistna ...	26. Kaikalur.		

* Question of levy under consideration of Govt.

Municipal Councils.

1. Anantapur.	1716 Dharapuram.	331 Ellore.	41 436 Srivilliputtur.
2. Tadpatri.	1817 Pollachi.	341 Palacode.	41 507 Virudhunagar.
3. Gudiyattam.	1918 Udumalpet.*	352 Kurnool.	41 518 Salem.
4. Tiruppattur.	2019 Cuddapah.	363 Nandyal.	41 529 Mannargudi.
5. Tiruvannamalai.	2120 Berhampur.	374 Bodinayakanur.	41 530 Mayavaram.
6. Vaniyambadi.	2221 Chicacole.	385 Diindigul.*	41 541 Tiruvalur.
7. Walajapet.	2322 Parlakimedi.	396 Kodakanal.*	41 552 Palamkottah.
8. Chidambaram.	2423 Cocanada.	407 Palni.	41 563 Tuticorin.
9. Cuddalore.	2524 Peddapuram.*	418 Periyakulam.	41 574 Srirangam.
10. Villupuram.	2625 Cherala.	429 Calicut.*	41 585 Karur.
11. Adoni.	2726 Guntur.	430 Cannanore.	41 596 Trichinopoly.
12. Bellary.	2827 Narasaraopet.	441 Palghat.	41 607 Anakapalle.
13. Hospet.	2928 Ongole.	452 Nellore.	41 618 Bimlipatam.
14. Saidapet.*	3029 Tenali.	463 Coonoor.	41 629 Vizagapatam.
1514 Tirupati.	3130 Mangalore.	474 Ootacamund.	41 630 Vizianagram.
1615 Coimbatore.	3231 Bezwada.	485 Sivakasi.	41 641 Corporation of Madras.

ANNEXURE C.

List of Municipal Councils which have introduced compulsory elementary education within the areas under their jurisdiction.

1. Municipal Council, Vellore.	9. Municipal Council, Masulipatam.
2. Do. Negapatam.	10. Do. Chingleput.
3. Do. Kumbakonam.	11. Do. Cochin.
4. Do. Conjeeveram.	12. Do. Tanjore.
5. Do. Erode.	13. Do. Mayavaram.
6. Do. Tellicherry.	14. Do. Madura.
7. Do. Tiruppur.	15. Do. Hindupur.
8. Do. Tinnevely.	16. Do. Proddatur.

*Question of levy under consideration of Government.

17. Municipal Council, Diindigul } Schemes under
 18. do Calicut. } consideration of
 19. Corporation of Madras } Government.