

EXP. H (1945) Department.

Ms SERIES. (1)

G.O. No. 470 Edw

Dated 27-3-1945

[Despatch Abstract.]

Tax - Education - M. d., Gotaamund -
Building sites and lands not occupied by
or adjacent and appurtenant to buildings -
Increase - Sanctioned.

Back papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
g.O.	254	Edn	20/2/45				

Further papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local Administration Department.

From
Sri K. Ramaswamy Mudaliar,
Municipal Commissioner,
Ootacamund.

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.
Through The Chairman, Municipal Council,
Ootacamund. and
The Director of Public Instruction
Madras

C. No. 1177 D/10
19 MAR 1945

M.O.C. No. 8645/44 dated 12-3-1945.

Sir,

TAX-Education-Ootacamund Municipal Council-Enhancement in the rate of-
Sanction solicited.

Reference:- G.O.No. Ms. 254, Education, dated 20th February 1945.

The Ootacamund Municipal Council has been levying education tax from
1st October 1937 at the following rates as a component part of the property
tax:-

- (1) Education tax on all buildings and lands within the Municipal limits, 1/4 per cent per half-year.
- (2) Education tax on lands not occupied by or adjacent and appurtenant to buildings, Re. 0--0--6 per acre per half year.
- (3) Education tax on lands which are building sites, Re. 0--1--0 per acre per half-year

P.T.O.

EXTRA ORDINARY.
LOCAL & MUNICIPAL SUPPLEMENT.



Ootacamund Municipality.

A 1.8645/44,

NOTICE.

Dated 2nd March 1945.

Under Section 80 of the Madras District Municipalities Act V of 1920, as amended by Act X of 1930, it is hereby notified for the information of the general public that the Ootacamund Municipal Council, having considered the objection petitions received with reference to this Office Notification No. B1-8645/44 dated 29th December 1944, regarding the enhancement in the rate of property tax with effect from 1st April 1945, has now confirmed, in its resolution No. 419, dated 21st February 1945, the said notification.

2. The Ootacamund Municipal Council in its resolution No. 300 dated 18-12-1944 resolved to increase the rate of levy of education tax from $\frac{1}{2}$ per cent to $\frac{3}{4}$ per cent per half year on the annual rental value of all lands and buildings with effect from 1-4-1945.

The approval of the Government in respect of item (1) below of the proposed enhancement has been accorded in their order Nos. Ms 254, Education, dated 20-2-1945, under Section 35 of the Madras Elementary Education Act. It is, therefore, hereby notified that the education tax will be levied from and after 1-4-1945 as follows:—

- | | |
|--|---|
| (1) Education tax on buildings and lands occupied by or adjacent and appurtenant to buildings within Municipal limits, save those exempted by or under the above Act or any other law, (as approved in G. O. No. Ms. 254, Education, dated 20-2-1945), | $\frac{3}{4}$ per cent.
per half year. |
| (2) Education tax on lands not occupied or adjacent and appurtenant to buildings | Re. 0-1-0 per
acre per half
year. |
| (3) Education tax on lands which are building sites, | Rs. 0-2-0 per
acre per
half-year. |

N. B.—Items (2) and (3) are subject to the approval of Government.

3. It is hereby notified that the property tax will be levied from and after 1st April 1945 at the following increased rates:—

(1) Property tax on buildings and lands occupied by or adjacent and appurtenant to buildings within Municipal limits, save those exempted by or under the above Act or any other law.

- | | |
|--|---|
| (a) Tax for general purposes | Half yearly tax,
$6\frac{1}{2}$ per cent on the
annual value. |
| (b) Tax for Water and Drainage, | $1\frac{1}{2}$ do |
| (c) Tax for scavenging, | $\frac{3}{4}$ do |
| (d) Education tax, | $\frac{1}{2}$ do |
| (2) Property tax on lands not occupied by or adjacent and appurtenant to buildings | |
| (a) Tax for general purposes, | Re. 0-11-0 per acre |
| (b) Water and Drainage Tax, | " 0-2-6 per half- |
| * (c) Education Tax, | " 0-1-0 year, |
| | <u>Total 0-14-6</u> |

-- 2 --

While considering the Elementary Education budget for the year 1945-46 the Municipal Council in its resolution No. 300 resolved to increase the Education tax, now levied at $\frac{1}{2}$ per cent per annum, by another $\frac{1}{2}$ per cent per annum with effect from 1st April 1945. The resolution of the Council was thereon submitted to the Government through the Director of Public Instruction. The Government, while approving the Elementary Education budget for the year 1945-46, have accorded sanction, in their order Ms. 254 dated 20-2-1945, to increase the rate of education tax levied in this Municipality from $\frac{1}{2}$ per cent to one per cent per annum on the annual rental value of lands and buildings with effect from 1-4-1945, under Section 35 of the Madras Elementary Education Act, 1920.

In its resolution No. 419 dated 21-2-1945, the Municipal Council has confirmed the increase in the rate of education tax and a notification has been published, under Section 80 of the District Municipalities Act, notifying the increased rates of taxes with effect from 1st April 1945. In the above notification, it has been mentioned that the following rates of education tax are subject to the approval of the Government, as specific sanction of Government has not been obtained in respect of such levy.

- | | |
|---|--|
| (1) Education tax on lands which are not occupied or adjacent and appurtenant to buildings. | Re. 0--1--0 per acre per
half year. |
| (2) Education tax on lands which are building sites. | Re. 0--2--0 per acre per
half year. |

I submit herewith a copy of this Office notification No. A.1.8645/44 dated 2-3-1945 publishing the revised rates of property tax (including education tax) and request that the Government may be pleased to approve of the above rates in respect of education tax levied on lands which are not occupied or adjacent and appurtenant to buildings, and on lands which are building sites.

Encl: one.

Forwarded.

W. K. M. M. M.
Chairman
Municipal Council.

W. K. M. M. M.
Commissioner C.M.C.

W. K. M. M. M.
12.3
1334

(3) Property tax on lands which are building sites:—

(a) Tax for general purpose	Rs. 1-13-8	per acre
(b) Water and Drainage Tax,	" 0- 5-0	per half
(c) Education Tax,	" 0- 2-0	year.
Total	<u>2- 4-8</u>	

*These are subject to approval of Government.

- Notes—(1) All buildings and lands of which no part is situated within 220 yards of a hydrant, measured, in case of houses on a higher level than the nearest hydrant, along the road of path-way which is open to the use of the residents in the houses, are exempt from the payment of one-half of the water and drainage tax fixed by the Municipal Council.
- (2) Under Section 83 (2) of the Act, all lands used exclusively for agricultural purposes and not deriving any benefit from the water or drainage works are exempt from the water and drainage tax.
- (3) Under Section 83 (4) of the Act, the Municipal Council has exempted all the lands from the whole of scavenging tax.

Municipal Office,
Ootacamund,
2-3-1945.

K. RAMASWAMI,
Commissioner, O. M. C.

Printed at St. Regina Printing & Trading Co., Ootacamund.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.C.NO.1177-B/45, Dated 22-3-1945.

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SUBJECT: Elementary Education Fund - Municipal Council, Ootacamund - Education Tax - enhancement in the rate - Sanction of

R.E.F: Letter from the Commissioner, Ootacamund Municipality, ROC. No.8645/44, dated 12-3-45 addressed to the Secretary to Government, Education and Public Health Department.

Submitted.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 23/3/-

23/3

⑤ E and P.H(A.) 7
Tax - Education - Municipal Council, Ootacamund - ~~Lands~~
~~Building sites and lands~~
not occupied by or adjacent and appurtenant to buildings -
and ~~Building sites~~ - Increase - Sanctioned.

From the Commissioner, Ootacamund Mpty., R.O.C.A1.NO.
8645/44, d/12-3-45.
" Exr D.P.I., R.C.No.1177-B/45, d/22-3-45.

G.O. Ms. 470 Edn., 27. 3. 45.

Under section 35 of the Madras Elg.
Education Act, 1920, the Government approve the proposal
of the Ml. Cl., Ootacamund, that the rate of education
tax levied in the Municipality on lands specified below be
raised as noted against them with effect from 1-4-45.

Description of land	Existing rate. per year	Increased rate. Sanctioned. per year.
(i) Lands which are not occupied ^{by} or adjacent and appurtenant to buildings	Re.0-1-0 per acre.	Re.0-2-0 per acre.
(ii) Lands which are building sites	Re.0-2-0 per acre	Re.0-4-0 per acre.

To the Commissioner,
Ootacamund Mpty
(thro' the C.M.C.) 26/3/45
" D.P.I. h
" Exr. of L.F.A. 26.3.45

263.45
NAC P.T.O.

The present proposal may be approved.

~~For orders as to circulation.~~

Not necessary to translate K_2 as $\frac{1}{3}$ has been applied by him - $K/3$ m.f.

2.6.3.40-

$\frac{1}{27} \text{ sec.}$

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