

DEPARTMENT OF EDUCATION & PUBLIC HEALTH

(1946) Department.

1115 SERIES.

G.O. NO. 2408 10n.

Dated 17th December 1946.

[Despatch Abstract.]

TAX - EDUCATION - MUNICIPAL COUNCIL, KODAIKANAL -
LEVY ON VACANT AND AGRICULTURAL LANDS - SANCTIONED.

Back Papers.

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

Further Papers.

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

Local Administration Department.

From

Mr. A.J. John,
Municipal Commissioner,
Kodakkal.

To

The Secretary to Government,
Local Administration Department,
Madras.
The Chairman,
Municipal Council, Kodakkal.



Ref.No.2432/45-A.1.Dd/4-8--1946.

TAX - Property - Levy of Education Tax on land -
From 1-4-44 - Sanction - Requested.

In G.O.No.1796 Edn., dated 21-11-24, Government sanctioned the proposal to levy an education tax in the municipality with effect from 1-4-1925. Accordingly Education Tax is being levied from 1-4-1925 on all buildings.

Assistant

2. Now the Examiner of Local Fund Accounts, Trichinopoly in his letter L.F.No.94 dated 12-4-46. (copy enclosed) informs me that Education Tax should also be levied on Agricultural lands and vacant sites which are assessed on rental value and capital value respectively as there is no provision in the Madras Elementary Education Act for exempting any particular class of property from education tax.

3. The subject was therefore placed before the Council and it has in its resolution No.100 dated 12-7-46 (copy enclosed) resolved to levy education tax on vacant lands and lands used for agricultural purposes at the following rates from 1-4-47 by reallocating the rates without altering the present total percentage of tax levied on lands.

4. In the above circumstances, I request Government to be good enough to permit the council under Section 78(3) of the Madras District Municipalities Act 1920, to levy Education Tax on vacant lands and lands used for agricultural purposes at the rates noted below with effect from 1-4-1947.

K.G./6-8.

(FORWARDED).

Chairman, K.M.C.

COMMISSIONER.

Rate of tax as at present. Rate of tax as proposed from 1-4-47.

Vacant land--

Tax for general purposes.	1/8%	1/8% per half year.
Water & Drainage Tax.	1/8%	1/16% "
Education Tax.	Nil.	1/16% "
Total.	1/4%	1/4% "

Agricultural land--

Tax for general purposes.	3 3/4%	2 3/4% "
Education Tax.	Nil.	1% "
Total.	3 3/4%	3 3/4% "

(p.t.o.)

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COPY OF LETTER L.F.NO.94 DATED 12-4-46 FROM THE ASSISTANT
EXAMINER OF LOCAL FUND ACCOUNTS, TRICHINOPOLY TO THE COMMISSIONER,
KODAIKANAL MUNICIPALITY.

Sir,

Ref: Your L.Dis.6601/46, dated 2-2-46 - Education tax -
Non - levy on lands.

p49 (C)
p89 ch 2
p99 (C)
p21-22 qnd
p79 (W)
In Memo No.16727-1, L&M dated 26-6-1924 and Memo No.26736-1,
L&M, dated 3-10-24, the council was informed that the Government
would be prepared to sanction the levy of the education tax by the
council at one percent of the property rentals only on condition
that the property tax was also simultaneously raised by one percent,
the water and drainage tax being reduced by 2 percent, if necessary.
In resolution No.168, dated 9-10-24, the council raised the pro-
perty tax by 1 percent and levied the education tax at 1 percent
on the understanding that the Water and Drainage Tax was reduced
by 2 percent. In G.O.No.1796, Edn., dated 21-11-24, Government
sanctioned the proposal to levy an education tax with effect from
1-4-25 and in G.O.No.1818, P.H., dated 10-12-24 Government approved
the reduction in the Water and Drainage Tax to 3 percent from the
date from which the general tax is raised to 8 1/2 percent. The
council finally determined to levy from 1-4-25.

General tax.	at 8-1/2 percent.
Water & Drainage "	at 3 "
Education Tax.	at 1 ,,

Education Tax continues to be levied only on buildings but
not agricultural lands or vacant sites which are assessed on
rental value and capital value respectively.

The specific authority under which the Education Tax was
not levied on lands was not pointed out. And as there is no pro-
vision in the Madras Elementary Education Act for exempting any
particular class of property from Education Tax, the non-levy
of the tax on lands would be illegal and necessary steps would need
to be taken to remedy the defect, and levy the education tax not only
on buildings but on the lands as well.
The action proposed to be taken on this letter may be inti-
mated to this office.

Your office File R.Dis.58/23 is returned herewith, the re-
ceipt of which may kindly be acknowledged.

Sd/- Ananthanarayanan,
Assistant Examiner of L.F.Accts.

COPY OF COUNCIL'S RESOLUTION NO.100 DATED 12--7--1946.

Letter of the Assistant Examiner of Local Fund Accounts,
Trichinopoly, L.F.No.94 dated 12-4-46 regarding levy of Education
Tax on lands.

Resolved that the Tax on vacant and
agricultural land be reallocated as
follows with effect from 1-4-47.

Vacant land:--

Tax for general purposes	1/8% per half year.
Water and Supply & Drainage Tax	1/16% ,,
Education tax.	1/16% ,,

Agricultural lands:--

Tax for general purposes.	2 1/4% per half year.
Education Tax.	1% ,,

Sd/- E.R. Logan,
Chairman, K.M.C.

16/10/46

3 Exp.HCC-1)
Tax - Education - M. d. Kodaikanal -
Levy on lands

Ch. 46981C-1/46

From the Commr. Kodaikanal Mty.

Ref. No. 2432/45-A.1, d/4.8.46

Memo: No. 46981C-1/46-2 Edn, d/8/10/46

The Commissioner

Kodaikanal Mty. is requested to
report the income derived at present
by the levy of tax on vacant lands and
lands used exclusively for agricultural
purposes and the extent to which the
general and water and drainage
accounts will be affected by the proposal
to reduce the rate of water and
drainage tax and the tax for general
purposes on these lands.

To the Commissioner
Kodaikanal

(thru' the C.M.C.)

7/10/46
1/11/46
2/10/46

2/10/46

Local Administration Department.

From

Mr. A.J. John,
Municipal Commissioner,
Kodaikanal.

To

The Secretary to Government,
Education & Public Health Department,
Madras.
Through
The Chairman,
Municipal Council, Kodaikanal.

27 OCT 1946

Ref.No.2432/46-A.1.Dd/22-10-46.

Sir,

SUB: TAX - Property - Levy of Education Tax on lands from 1-4-47
Particulars about the income - Furnished.

REF: Government Memo No.46981-C1-46-2-Edn.dated 8th October '46.

The half yearly income derived at present by the levy of tax on
vacant lands and lands used for agricultural purposes is Rs.2124/- and
Rs.940/- respectively as detailed below:--

1. Income on vacant lands--
General Tax. ... Rs.1062/-
Water Supply and Drainage
Tax. ... Rs.1062/-

2. Income on Agricultural land--
General Tax. ... Rs.940/-

DISPATCHED
25 OCT. 1946

(p.t.o.)

2. If the proposal is given effect to, the income on water supply and drainage tax in the case of vacant lands and the income on general tax in the case of agricultural lands will be affected to the extent noted below:--

Water and Drainage Tax. Rs.531/- per half year.
General Tax. Rs.250/- -do-

/Forwarded/
K.G./22-X. *ER. Nagar*
Chairman, K.M.C. *25.10.46*

2998
25. X. 46
COMMISSIONER.

DETAILS.

	Income as at present.	Income as proposed.	Difference.
Vacant land--			
1. General Tax.	1062	1062	--
2. Water Tax.	1062	531	-531
3. Education Tax.	-	531	--
Agricultural land--			
1. General Tax.	940	690	-250
2. Education Tax.	-	250	-

EPH (C-1) 7

Tax - Education - M.C. Kodarikanal
Revised vacant and agricultural lands
Sanctioned.

From the Commr, Kodarikanal City,
Ref. No. 2432/45-A.1, d/ 4.8.46 & 22.10.46
G.O. (M) 2408 Edn. d/ 17.12.46

Under sub-section (v) of
sections 34 and 35 of the M.E.F. Act 1920, the
Govt. approve the proposal of the M.C. Kodarikanal
to levy education tax on lands which are
not used exclusively for agricultural purposes
and are not occupied by or adjacent and
appurtenant to buildings at one-sixteenth
percent of their capital value per half-year
and on lands used exclusively for
agricultural purposes at one percent of
their rental value per half-year with
effect from 1-4-1947.

To the Commissioner
Kodarikanal City
Through the C.M.C.
D.P.I.
Ex. L.F.A.
L.A. Dept.

6/12/46
9/12/46
5/11/46

8/

3/1/5

These per the landholder's request
 that the Govt may permit the cl under sec 78(3)
 of the M.D.M. Act to levy edu tax on vacant
 lands and lands used for agricultural purposes.
 The cl cannot be permitted to levy the edu tax
 under sec 78(3) of the Act. In fact the edu tax
 cannot be levied under any provision of the
 D.M. Act and can be levied only under
 the Edu. Act. The case may therefore
 be referred to the H. Dept for necessary action.

13846/13846

15/8/46

1

At Dept

The Comr Kodakanal only requests
 that Govt may permit the cl under sec 78(3)
 of the M.D.M. Act to levy edu tax on vacant
 lands and lands used for agricultural purposes.
 The cl cannot be permitted to levy the edu tax
 under sec 78(3) of the Act. In fact the edu tax
 cannot be levied under any provision of the
 D.M. Act and can be levied only under
 the Edu. Act. The case may therefore
 be referred to the H. Dept for necessary action.

p 389 of Book No. 17

13846/13846

15/8/46

Edn and P.H Dept

The Govt quoted in the current have been
 called for from the M.R.C, 6/11/46. This may be
 over till 1.9.46.

11/09/46

LOCAL ADMINISTRATION DEPT.
30230
20 SEP 1946
SECRETARIAT, KALIS

The loss in income may not be appreciable. ^{however} ~~the Commission may~~ the Commission may wish to report the income derived at present from the tax on vacant lands and lands used for agricultural purposes and the extent to which the S.S.S. G.L. & W.D. Acts will be affected by the proposed reduction. If on the other hand the proposed reduction is adopted with these remarks the file may be returned to C.O.H. and

2. 30. 46

58279

ASST. SECRETARY TO GOVERNMENT
3 - OCT 1946
58598
EDUCATION AND PUBLIC HEALTH DEPT.

15 - miles Edg A (G-1)
A draft memo is
submitted with reference
to the note of C.A. left
above.

7/60
100
7/10/46
Joined as Mem. No. 46981C-Y46-1/Chy.
From the Commr. Kodai Mty, No. 2432/45-A.
Please see the reply from the
Commr., Kodanikanal Mty, at pps. 6 & 7.
The file may be sent to L.A.
with reference to their note above.

BOR-H No. 4698A2/46-2

A circular ink stamp from the 'LOCAL ADMINISTRATION DEPT.' is stamped over the bottom half of the document. The stamp contains the handwritten number '36046' and the date '4 MAR 1946'. The stamp is slightly faded and overlaps with the bottom of the letterhead.

LA Dept. of
6/11 Please see this Sept 1, note
above. The question whether the
genl account and the WSTN acct
can afford to

46991-C
10/12/46

C1

by the reduction of the taxes with refer
to the cl's financial position and the
figures furnished on M 56 CF. is
examined below.

Q. The cl's proposed income loss
of Rs. 250 to the govt. and Rs. 531 to the
W.D. Dept. The amount of loss is
very small and the cl's proposal may be
accepted.

Two C
Rs.
9111

S.S.S.
15.11.46

For consideration whether the cl's
proposal to reduce the govt. property tax
and the W.D. tax as proposed by the cl
in its resolt. of 12.7.46 may be approved.
If necessary extracts will be taken
for action.

T. D. A. Section

Q. Take extracts for separate
action. 20/11/46

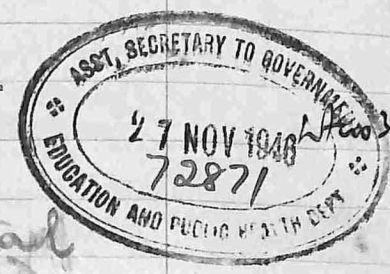
Sub H
Pl. 5/11
20/11/46

Extracts have been taken for
separate action. The file may be
sent to S.P.H. 20/11/46

W. No 36046-1A
22.11.46

Q. 22/11/46
Kiv 23.11.46

The proposal of the cl. to
Kodarikanal to levy education tax on
vacant lands at 1/16 p.c. of the Capital
value per half year and on agricultural lands
at 1 p.c. of their rental value per half year with
effect from 1.4.47 may be approved.



W. No 36046-1A
26.11.46

A draft order is submitted
for orders as to circulation.

9/12/46



15A
14.12.46

6/12/46
ab
6/12/46