

(1947) Department.

Ms. SERIES.

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G.O. NO. 2607 Edu.

Dated -6-12-47

[Despatch Abstract.]

Back Papers.

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

Further Papers.

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

SALEM MUNICIPALITY.

(2)

From Sri M. Minakshisundaram,
Commissioner,
Salem Municipality,
Salem.

To The Secretary to Government,
Education & Public Health Dept.,
Fort St. George, Madras.
Thro' The Inspector of Mpl. Cls. &
Local Boards, Madras.

R.O.C. No. A1.9475/47. Dated 25-9-1947.

Sir,

Sub:- TAX - Property - levy on lands not occupied by or adjacent to or appurtenant to buildings and not exclusively used for agricultural purposes on the basis of capital value from 1-10-1947 - rate of education tax - orders - requested.

Ref:- G.O. No. Ms. 1616, L.A., dated 23-9-47.

Property tax on lands not occupied by or adjacent or appurtenant to buildings and not exclusively used for agricultural purposes was hitherto levied on the basis of their annual value under section 81 (2) of the District Municipalities Act in pursuance of the orders of the Government under section 81-A of the District Municipalities Act V of 1920 issued in G.O. No. 2080 L.A., dated 23-9-1944. The component parts comprised under property tax are tax for general purposes, water and Drainage tax, Scavenging tax and Education tax as fixed in G.O. No. Ms. 898, Edn., dated 29-6-1943 from 1-4-1944.

In G.O. No. Ms. 1616, L.A., dated 23-9-1947, Government have issued orders directing the levy of property tax on the said lands at the following rates from 1-10-1947 in exercise of the powers conferred under section 81-A of the District Municipalities Act V of 1920.

As Education tax on these lands are also to be levied at a percentage on their capital value from 1-10-47, I request that the Government may be pleased to issue necessary orders before 1-10-47 fixing the percentage of education tax.

SS/-25-9-47.

Copy submitted to the Government direct.

COMMISSIONER.

(P.T.O.)

Rate of Tax.

Property tax for general purposes	1/4 per cent of capital value.
Scavenging tax -do-	1/16 -do-
Water & Drainage tax -do-	1/4 -do-

SALEM MUNICIPALITY.

From	To
Sri M.Minakshisundaram, Commissioner, Salem Municipality, Salem.	The Secretary to Government, Education & Public Health Dept., Fort St.George, Madras. Thro' The Inspector of Mpl.Cls.& Local Boards, Madras.

R.O.No.A1.9475/47.

Dated 25-9-1947.



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SS/-25-9-47.

COMMISSIONER.

Copy submitted to the Government direct.

(P.T.O)

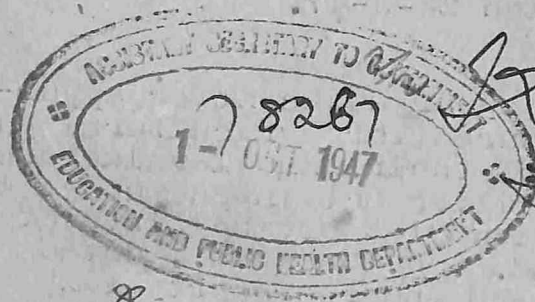
Rate of Tax.

Property tax for general purposes $\frac{1}{4}$ per cent of capital value.
 Scavenging tax -do- $\frac{1}{16}$ -do-
 Water & Drainage tax -do- $\frac{1}{4}$ -do-

$\frac{9}{16}$

MS 40964-47 dated 30.9.47

Forwarded.



Handwritten signature and notes:
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 ...

To The Secy to Govt L.P.H. Dept

C.No. 77560/47

pages 3-4 c.f

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page 12 f

Page 12 f

E 284 (19)

Tax - Education - Mcl. cl. Salem - Levy on vacant lands on the basis of Capital value from 1-10-47 - Ordered from the Commr. Salem Rply. No. 9475/47 d 25.9.47 Order No. 2607 Edu. dated 6.12.47
 The Under Section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, The Govt. direct the Salem Mcl. cl. to levy on lands other than those occupied by or adjacent and appurtenant to buildings or used exclusively for agricultural purposes, education tax at the rate of $\frac{1}{16}$ of per half year of their capital value, with effect from 1-10-47.

2. The Commissioner, Salem Rply. is informed that if the anticipated receipts on the levy of education tax on vacant lands with reference to the orders in para 1 above fall

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short of the receipts on the existing basis, necessary proposals to revise the percentage of the tax so as to cover the deficit may be submitted in connection with the budget ^{estimate} proposals for 1948-49.

44
T.N. 11-67
of
18/11/47

J.M.
19/11/47

h/
J.P. 11/47

To
The Commr. Salem M.P.
" D. P. 9.
" Examr. of L. & F. Accts.

GOVERNMENT OF MADRAS
Education and Public Health Department.
G.O. Ms. No. 2607 Education dated 6th December '47

(5)

ABSTRACT
TAX-EDUCATION - MUNICIPAL COUNCIL, SALEM - LEVY ON VACANT LANDS ON THE BASIS OF CAPITAL VALUE FROM 1-10-1947 - ORDERED.

Read the following:-
From the Commissioner Salem Municipality No. 9475/47 dated 25-9-1947.

ORDER:-
Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the Municipal Council, Salem, to levy on lands other than those occupied by or adjacent and appurtenant to buildings or used exclusively for agricultural purposes, education tax at the rate of 1/16% per half year of their capital value, with effect from 1-10-1947.
2. The Commissioner, Salem Municipality is informed that if the anticipated receipts on the levy of education tax on vacant lands with reference to the orders in para 1 above fall short of the receipts on the existing basis, necessary proposals to revise the percentage of the tax so as to cover the deficit may be submitted in connection with the budget estimate for 1948-1949.

(By Order of His Excellency the Governor)

M.V. Subramanian,
Secretary to Government.

To
The Commissioner, Salem Municipality,
The Director of Public Instruction, Madras,
The Examiner of Local Fund Accounts.

True copy/forwarded/By Order.

SUPERINTENDENT



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page 3-4 of 4

page 18 of (d)

Page 1 of 7

pp. 5 to (T)

page 34 g (h)

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Time as
Everyday Fair.

may be directed to levy education tax with effect from 1-10-67 at the rate of $\frac{1}{16}$ p/o per half year of the capital value of the vacant lands and the Council may be informed that if the income on this basis falls short of the present income on the lands suitable revision of the percentage of the ^{taxation} tax may in connection with the proposed.

A draft order is submitted for approval.
Finance & Legal may see prior to circulation.

do A;

T/2-3
NF

19/11/47 S/

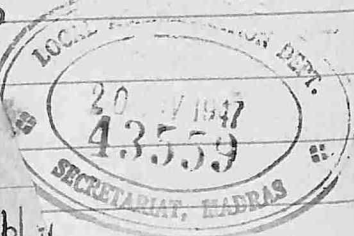
LA
L.A.
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ERH. No. No
77560-1 C1
19.11.47

L. A. Dept (A)

The draft order below may be perused and
the file passed on to Finance.

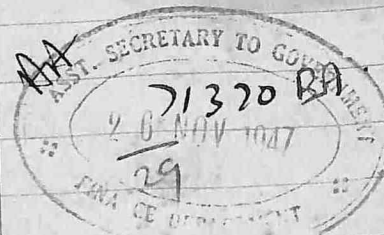
Ru
29/11/47



26/11
29/11
LA. No. 43559-10
26/11/47

Fin (Expt)

The note of E.P.H. on pp 1-2 above
and the draft order below may
be perused and the file returned
to E.P.H.



LA
1.12.47
1.12.47
1.12.47
E.P.H.

Fin. No. 71370-EA-1
2.12.47.

ERH (C1)

It does not appear necessary
to see the case as that Dept. has already stated
that the rate of education Tax can be enhanced from
1-10-47, provided the demand notices for property Tax
for the current half year have not already been
issued.



2. The draft order may issue

LA
1.12.47
1.12.47