

Ex. H (1947) Department

Ms
SERIES.

G.O. NO. 552 Edms

Dated 19-3-47

[Despatch Abstract.]

C. A. D. D. L. M.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go.	666	Edn	27/3/46				

Further Papers.

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

GOVERNMENT OF MADRAS Local Administration Department

MEMORANDUM No.711-2A., Dated the 28th February 1947.

Sub: Tax - Property - Cuddalore Municipal Council - Levy on agricultural lands.

Ref: From the Commissioner, Cuddalore Municipality,
No.16752-46 dated 10th December 1946.
From the Inspector of Municipal Councils and Local Boards,
No.42938-46 dated 10th December 1946.

4 - MAR 1947

In its present financial condition the Cuddalore Municipal Council cannot afford to lose any portion of its present income from the tax on agricultural lands its proposal to reduce the rate of tax on agricultural lands cannot therefore be approved. The council is advised to levy the tax on agricultural lands under section 81(2) of the Madras District Municipalities Act, 1920, at the same rate at which other properties in the Municipality are taxed.

Rajaiah D. Paul,
Secretary to Government.

To the Commissioner, Cuddalore Municipality (through the Chairman Municipal Council)
To the Inspector of Municipal Councils and Local Boards.
To the Education and Public Health Department.

True Forwarded/By order

TK.20.2.

K. Narayana
Superintendent.

Copy of letter R.O.C. No. A1-2664/47 from the Commissioner, Cuddalore Municipality, Cuddalore to the Secretary to the Government of Madras, Local Administration Department, Fort St. George dated 11-3-47.

Sub: Tax--Property--Cuddalore Municipal Council--Levy on agricultural lands under section 81(2) of the Madras District Municipalities Act from 1-4-1947--Orders under section 81A of the Act--Requested--Government Memorandum No. 711-2-A-L.A., dated the 28th February 1947.

I beg to submit herewith a copy of the Cuddalore Municipal Council's resolution No. 130 dated 10-3-1947 resolving to levy the tax on agricultural lands under section 81(2) of the Madras District Municipalities Act V of 1920, at 3 5/8% per half year for general purposes and at 1/2% per half-year for Educational purposes with effect from 1-4-1947 as originally fixed in G.O.No. 696 L.A. dated 28-3-1944. As there is no sufficient time for the issue of a notification under section 78 of the Madras District Municipalities Act, the Municipal Council has also resolved to request the Government to issue an order under section 81A of the Madras District Municipalities Act V of 1920 for the levy of the revised rate of tax on agricultural lands from 1-4-1947.

I beg to submit that as per section 81A of the Madras District Municipalities Act V of 1920, the direction of Government has to be published in the Fort St. George Gazette before the commencement of the half-year. I therefore beg to request that the Government will be pleased to issue urgent orders in the matter with a view to give effect to the resolution of the council with effect from 1-4-1947.

Extract from the proceedings of the Municipal Council, Cuddalore passed at its meeting held at 4-30 P.M. on Monday the 10th March 1947.

130 Read the following:-

(1) Municipal Council's Resolution No. 823 dated 25-11-46 resolving to request the Govt. to issue orders to levy the tax on agricultural lands at 15% instead of 63% per annum for general purpose on the annual value as calculated under section 79 of the Madras Local Boards Act, 1920 with effect from 1-4-1946.

(2) Government Memo. No. 711-2-A L.A., dated 28-2-47 declining to approve the proposal of the council on the ground that the Cuddalore Municipal Council cannot afford to lose any portion of its income in its present financial condition and advising the council to levy the tax under section 81(2) of the District Municipalities Act, 1920 at the same rate at which other properties in the Municipality are taxed and the effect thereon.

In pursuance of the Government Memorandum the council is willing to revert for the time being to the method of assessment of tax on agricultural lands under section 81(2) instead of under section 81(4) with effect from 1-4-1947; but as there is no sufficient time for publication of the required notification the council requests the Govt. to issue order under section 81A of the Act. The council however resolves that the rate be fixed at 3 5/8% per half-year for general purposes and 1/2% per half year for educational purposes as fixed in G.O.No. 696 L.A., dated 28-3-44 which rate was in force ever for so many years past prior to the change of the basis of assessment into one under section 81(4). The council also desires to inform the Government that in case it be not possible to give effect to this proposal with effect from 1-4-1947, the present basis i.e. section 81(4) may continue for the year 1947-48.

(True copy)

read in meeting
19/3/47

From ¹⁰²²⁷
19/3/47.
p 10-1

p 612 of Book No 17

X in p 10-1

p. 392 of Book
No. 17

To the Commr.
Cuddalore mty.
(thru the C.M.C.)
" D.P.T.
" Exy of C.F.A.

dy
19/3/47

EDPH CC-11

Tax - Education - ⁽¹¹⁾ M. d. Cuddalore - levy on
agricultural lands - Orders passed.
From the Commr, Cuddalore mty.
R.O.C. No. A1.2664/47 d/ 11.3.47.
G.O. (MS) 552. ^{Edm, d/ 18.3.47}

The Govt. approve, under
section 35 of the M.E.E. Act the proposal of
the M. d. Cuddalore to levy education
tax on lands used exclusively for agricult-
purposes, at half-per cent per half-acre
under section sub-section (2) of
section 81 of the M.D.M. Act, with
effect from 1-4-1947.

19/3/47

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EXP. HCC-1
Tax - Education - Ml. d. Cuddalore - Levy on agricultural lands.

From the Commr. Cuddalore City, R.O.C. No. A1-2664/47, 2/11.3.47.
Under the orders in G.O. 468 Edn,

2/24.3.44, the Ml. d., Cuddalore, was levying education tax on properties (including agricultural lands) at 1 p.c. p.a. The basis of assessment of the tax on agricultural lands was section 81(2) of the M.D.M. Act. The cl. subsequently decided to change the basis of assessment to section 81(4) of the M.D.M. Act. As the change in basis was expected to result in a loss of Rs 2010 p.a., the cl. was directed to levy education tax at 9 p.c. per half year with effect from 1.4.46.

In Memo: 711-2 A.L.A., 2/28.2.47, the Ml. d. was advised to levy property tax on agricultural lands under section 81(2) of the M.D.M. Act at the same rate at which other properties are taxed.

As far as Education tax is concerned the cl. has agreed to levy the tax at the same rate "X" on p 107 at which it is being levied on other properties namely 1 p.c. p.a. It is also the rate in force before the change in the basis of the assessment was effected; consequently, there will be no loss in income from the levy of the tax. The proposal of the cl. may be approved. A draft order is submitted.

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