

E 214 (194-8) Department.

IN. SERIES.

G.O. NO. 1036 - Jan.

Dated 30 - 4 - 48

[Despatch Abstract.]

Back Papers.

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

Further Papers.

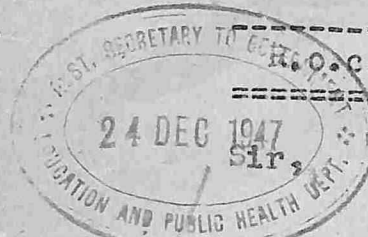
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

SALEM MUNICIPALITY.

From Sri M. Minakshisundaram, Commissioner, Salem Municipality, Salem.
To The Secretary to Government, Local Administration Department, Fort Saint George, Madras.

G.O. No. A1. 12985/47.

Dated 13-12-1947.



Sub:- TAX - Property - Salem Municipal Council - levy on lands exclusively used for agricultural purposes - rate of taxation - Council's views - communicated.

Ref:- Government Memorandum No. 27701-34-L.A., dated 15-11-1947.

I am submitting herewith a copy of Municipal Council Resolution No. 1055 dated 10-12-47 accepting the proposal of the Government. The question of levy of education tax has also to be decided by the Government.

SS/-13.12.47.p @ 1/2

Copy to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras, for information.
Copy to the Inspector of Municipal Councils and Local Boards, Madras.

Forwarded

COMMISSIONER.

N. Jagannathan
M.M.I. CHAIRMAN.

Extract from the Proceedings of the Municipal Council, Salem, passed at its meeting held on 10-12-1947.

M.C.R. No. 1055.

Read G.O. No. 1636, L.A., dated 8-10-46 informing municipal councils that the rate of property tax on agricultural lands should not exceed the rate for lands with buildings and requesting executive authorities to take steps to revise the rates where necessary, this office letter dated 22-6-47 to Government suggesting the levy on annual value under section 81 (2) of the District Municipalities Act instead of on annual rent value under section 81 (4) of the Act as at present, Government Memo No. 27701-34-L.A., dated 15-11-47 fixing a rate 4-1/2% as tax for general purposes under section 81 (2) of the Act from 1-4-48 and suggesting that the council may exempt these lands from scavenging tax under section 83 (4) of the Act and requesting the council to offer its remarks on the above proposal.

NOTE:- Land tax levied on the annual value basis under section 81 (2) in 40-41 Rs. 3040/-
Land tax levied on the annual rent value under section 81 (4) - 1941 = 950/-
1946-47 = 3400/-

RESOLVED TO EXEMPT FROM THE SCAVENGING TAX AND TO FIX THE RATE OF TAXATION AT 4-1/2%.

Sd/- N. Jagannathan,
Chairman,
Municipal Council, Salem.

/true copy/

Sub: Tax - Education - Municipal Council, Salem - *Salem - Levy on agricultural lands*
 Enhancement - Orders ~~is~~ issued.

Ref: From the Commissioner, Salem Municipality,
 No. 129 PS / 47 dated 13.12.47.

Order (Ms.) No. 1036 En., dated 30 *Calcutta*

In exercise of the powers conferred by sub-section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, His Excellency the Governor of Madras hereby directs the Municipal Council, *Salem*, to levy ~~the~~ education tax, in its area, in respect of the buildings and lands specified in column (1) of the Schedule below at the rate specified in the corresponding entry in column (2) thereof, with effect from the 1st April 1948.

Schedule.

Property to be taxed (1)	Half yearly rate of tax. (2)
1. Buildings and lands occupied by and adjacent and appurtenant to buildings.	One and one fourth percent of annual value.
2. Lands used exclusively for agricultural purposes.	One and one fourth percent of annual value, calculated under section 81(2) of the M.D.A. Act, 1920.
3. Lands other than those occupied by or appurtenant to buildings, or used exclusively for agricultural purposes.	One sixteenth percent of Capital value.

To

The Commissioner, Salem *Ref: 7/11/48*thr' the Chairman,
Municipal Council,The D.P.I. *Ref: 3-5-48*
The Examiner of L.F. Accts." L.A. *Ref: 3-5-48*page 13 of 2
top file.

Please put in 'A' and 'B' at 17 L.F.

(I am alone)

Note The draft follows the precedent in 1-0-00. 542 d.A. d 22.3.48. It is proposed to alter the basis of levy of education Tax on agricultural lands only. No alterations are proposed in respect of buildings and vacant lands. The rate of $1\frac{1}{4}$ % per half year adopted in the case of buildings may be made applicable

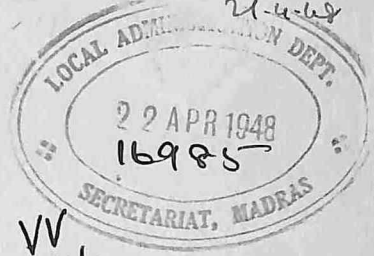
to agricultural lands also. The draft order above may issue after acceptance by L.A.

W
7-4-48

BM
7/4/48
S
W
LA

DP
21/4/48

22442000 108600-121
21-4-48



L.A. Dept (A)

The draft order may be accepted in this dept and the file returned to the E & W dept. That dept may be requested to consult legal dept.

VV
24/4

W
25/4/48

W
27.4.48
EXP

Issue
W
29/4/48



31252

Regr. of issue draft
29/4/48
P.S.R.

28 0 n n e e . pl.
29/4/48

28-2-27-4