

L-814 (1948) Department.

ru. SERIES.

G.O. NO. 1046 Eds.

Dated 30 - 6 - 48

[Despatch Abstract.]

Radhyattan

Back Papers.

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

Further Papers.

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

From

Sri P. Raja Rao, B.A.,
Municipal Commissioner,
Gudiyattam Municipality.

Local Administration Department.

To

The Secretary to Government,
Education and Public Health Department,
Madras.

Through

The Inspector of Municipal
Councils, Old High Court
Buildings, 1st Line Beach,
Madras.

and Chairman, Municipal Council,
Gudiyattam.

Rec. A1-7079/47 dated 29-11-47.

Sir,

Sub:- Tax - Property tax - Levy of lighting tax on buildings
and enhancement of rate of tax on vacant land -
sanction - applied for.

!!!
The Gudiyattam Municipal Council has in its resolution
No. 235 dated 19-11-47 (copy enclosed) resolved to levy an educa-
tional tax of 4 annas per half year as a surcharge on property
tax for every 320 Sq. yds of vacant land or part thereof, not
exclusively used for agricultural purposes and are not appurtenant
or adjacent to buildings. Education tax is levied at present
at 2% per half year on the annual rental value of buildings and
agricultural lands only. I, therefore, request that Government
may be pleased to sanction the levy of education tax as above.

Forwarded

Commissioner,
Gudiyattam Municipality.

Chairman. 1.12.47

P.T.O

Proceedings of the Municipal Council, Passed at its ordinary meeting held on 19-11-1947.

Council resolution No. 235 dated 19-11-47.

Read C.R.No.620 dated 20-3-47 declining in increase the rates of taxation.

Read also letter No.6295/47 dated 16-8-47 of the Deputy Inspector of Municipal Councils requesting to place the above resolution before the reconstituted council for reconsideration and to report.

Read further the note dated 6-11-47 of the Commissioner to increase the rates of taxation for the reasons stated in the note.

(1) To levy a lighting tax 2% per Half on the annual rental value of buildings.

(2) To levy tax on lands which are not used exclusively used for agricultural purposes and are not adjacent or appurtenant to buildings at the following rates per half year.

For General purposes.	1-0-0	for every 320 Sq.yds. or part thereof
Water and Drainage	1-0-0	-do-
Scavenging.	0-4-0	-do-
Education.	0-4-0	-do-

To levy tax on such lands on their ~~land~~ capital value at the rates leviable for buildings.

(3) To levy taxes on all vehicles and animals coming from outside municipal limits at the maximum rates prescribed in the municipal act.

Resolution:- The note of the Commissioner is approved. Resolved to bring into force with effect from 1-4-48. The objections and suggestions which will be received within 30 days from the date of publication of the draft notification of item 2 it is resolved to levy tax on extent basis.

(True extract)

SD. P.K.Gangadara Mudaliar.
Chairman.

Commissioner.

Local Administration Department.

From

Sri P.Raja Rao, B.A.,
Municipal Commissioner,
Gudiyattam Municipality.

To

The Secretary to Government,
Education and Public Health department,
Madras.

Through

The Chairman, Municipal Council, Gudiyattam.

Roc.A1-7079/47 dated 14-4-1948.

Sir,

Sub:- Tax - Property tax - revision of rates on vacant sites - levy of education tax - sanction - requested.

Ref:- Government memorandum No.15903/46-1-G1Edn.,
(Special) dated 2-4-48.

The Government Local Administration department in their memo No.46706-47-2A., dated 26-1-48 have expressed that they have no objection for the levy of lighting tax on properties and lands at 2% of the Annual rental value with effect from 1-4-48. In respect of levy of education tax on vacant sites the sanction applied for has not yet been received. As necessary formalities have to be observed under sections 78 and 80 of the Madras District Municipalities Act before March, I have published the draft notification of the proposed revision of taxes in anticipation of the approval of the Government. The Council has also confirmed the notification in its resolution 566 dated 12-3-48 (copy enclosed with a copy of the revised notification) as there were no objections or suggestions for the proposed revision in the rates of taxes.

I therefore request the Government to approve the levy of Education tax on vacant lands for which sanction was applied for in my letter No.7079/47 dated 29-11-47. The issue of demand notices is kept in abeyance as ordered.

Forwarded.

Commissioner,
Gudiyattam Municipality.

Chairman.

14.4.48

P.T.O.

Proceedings of the Gudiyattam Municipal Council passed at its meeting held on 12-3-48.

Council resolution No. 566 dated 12-3-48.

Read again C.R.No. 235 dated 19-11-47 and 471 dated 2-2-48 and the draft notification dated 4-2-48 published as required under section 78 of the Madras District Municipalities Act regarding the revision in the rates and components of property tax on buildings and agricultural and vacant lands with effect from 1-4-48.

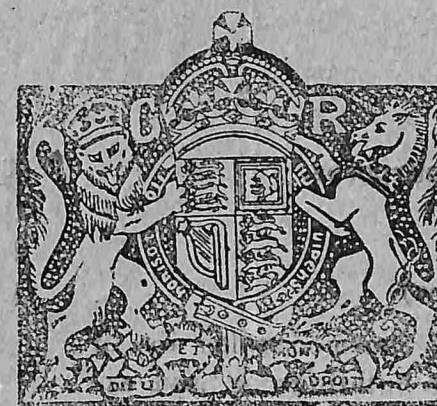
Read also nte dated 8-3-48 of the Commissioner requesting to confirm the said draft notification as objections or suggestions have not been received.

Resolution:- confirmed.

SD. P.K. Gangadara Mudaliar.
Chairman.

(True extract)

P. K. Gangadara Mudaliar
Commissioner,
Gudiyattam Municipality.



SUPPLEMENT TO THE North Arcot District Gazette.

Published under the authority of District Magistrate, North Arcot.

MARCH 1948.

GUDIYATTAM MUNICIPALITY

Notification under Section 80 of the Madras District Municipalities Act.
NOTIFICATION.

The Gudiyattam Municipal Council having determined in its resolution No. 566 dated 12-3-48 to revise the rates and components of taxes on properties as proposed in the notification dated 4-2-48 published under section 78 of the Madras District Municipalities Act as no objection or suggestion has been received and the Government having no objection to the said revision of rates of taxes (Vide memorandum No. 46706-47-2A L. A., Department dated 26th January 1948), it is notified for the information of the Public under section 80 of the M. D. M. Act. that the tax on properties will be levied on and from 1-4-48 at the said revised rates and components.

The revised rates and components of property tax on and from 1-4-48 are as below :-

NATURE OF PROPERTY TAX.	RATE.	
1. Building and lands occupied by and appurtenant to buildings.		
(a) For general purposes.	4½	percent of Annual rental Value.
(b) Water and Drainage.	4	do
(c) Scavenging.	1¼	do
(d) Education.	2	do
(e) Lighting (New)	½	do
2. Lands used exclusively for agricultural purposes.		

- | | | |
|---------------------------|----|----|
| (a) For general purposes. | 4¾ | do |
| (b) Scavenging. | 1¼ | do |
| (c) Education. | 2 | do |
| (b) Lighting (New) | 1 | do |
3. Lands other than those occupied by or appurtenant to buildings or used exclusively for agricultural purposes.
- | | |
|------------------------------------|---|
| (a) For general purposes (Revised) | 1-0-0 per every 320 sq. yds., or portion thereof. |
| (b) Water and Drainage. (do) | 1-0-0 do |
| (c) Scavenging. (do) | 0-4-0 do |
| (d) Lighting. (New) | 0-4-0 do |
| (e) Education. (New) | 0-4-0 do |

Municipal Office,
Gudiyattam,
15-3-48.

(Sd.) P. RAJA RAO,
Commissioner.

Record Press, Vellore.—C. 100.

Local Administration Department.

From

Sri P. Raja Rao, B.A.,
Municipal Commissioner,
Gudiyattam Municipality.

To

The Secretary,
Education & Public Health Department,
Madras.

Through

The Chairman, Municipal Council, Gudiyattam.

Rc.A1-7079/47 dated 9-2-48.

Sir,

Sub:- Tax - Property tax - levy of education tax on vacant sites - sanction - requested.

Ref:- 1) This office Rc.A1-7079/47 dated 29-11-47 through the Inspector of Municipal Councils and Local Boards, Madras
2) Again letter dated 5-1-48.

The Government in their memorandum No. 46706-47 2A-L.A., dated 26-1-48 have approved the levy of lighting tax on buildings and lands and to enhance the rates on vacant sites with effect from 1-4-48.

In order to observe the formalities prescribed under section 78 and 80 of the Madras District Municipalities Act, I have published the draft notification of levying Education tax on vacant sites in anticipation of Government approval.

I, therefore, request that the levy of Education tax as resolved by the Council in its ~~General~~ resolution No. 235 dated 19-11-47 may kindly be approved at an early date.

FC. 400.
VM.10/2.a.

Commissioner,
Gudiyattam Municipality.

Forwarded.

Chairman.



11037
Add to 97075

10/2/48

G. M. A. M. S. R. S.
12-2-48

C.No. 97075/47

Subj:- Tax - Education - Municipal Council, Gudiyattam -
Levy of - Rates fixed.

pages 1-2 of

Read:- From the Commissioner, Gudiyattam Municipality,
No. 7079/47 dated 29.11.47

29/11/48

Order Ms. No. 1046 Edn. dated 30/11/48.

page 6124 of No. 17
(cont. put up)5-8
30/4

10/11

10/11

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, Gudiyattam, 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~~ 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.	Two per cent of annual value.
2. Lands used exclusively for agricultural purposes.	80
3. Lands other than those occupied by or appurtenant to buildings, or used exclusively for agricultural purposes.	Re. 0.4-0 for every 320 sq. yds or part thereof

To

The Commissioner,
Gudiyattam Mty.
thru' the Chairman,
Ml. Council.

The D.P.I. ✓
" Exr. of ET Local
Fund Accounts.

Note.

The rates specified in the draft, in respect of items 1 and 2, are the existing rates only. No alteration has been proposed in these rates. The Council has not been levying education Tax on

2

vacant lands in the municipality. It is proposed to
deny the Tax on these lands, with effect from 1-4-48,
at the rate specified at 'A' on page 4 c.f. The proposal
may be approved.

2. L.A. may see the draft before issue.

llr
18.4.48

JPL
20/4/48

W
20/4/48

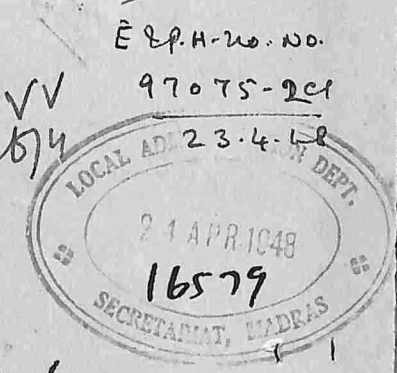
DP
23/4/48

L.A. Dept (A)

VV
26/4

The draft order on p 1 ante may be
perused and the file returned to

E & P. H. No.



llr
26.4.48



Issued
JPL
29/4/48

DP
28/4/48
KAU016529/-1A

31254

KAR
29/4/48