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Sectt. II-27-58,004-27-10-47.

L-EPH (1948) Department.

No. SERIES.

G.O. NO. 1181 Edn.

Dated 12-5-48

(7)

[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.

LOCAL ADMINISTRATION DEPARTMENT.

From Sri R.V.Kamath, Commissioner, Pollachi Municipality, Pollachi.

To The Secretary to the Government of Madras, Education and Public Health Department, Fort St. George, M A D R A S. Thro' The Chairman, Municipal Council, Pollachi.

R.O.C.A-1-6537/47 dated 6-1-48.

Sir,

EDUCATION TAX--Revision of rate--Sanction.

Under the direction from Government contained in their order No. Ms. 412 Education dated 19th March 1945, the Council has been levying an education tax in this Municipality at 7 1/57% per annum of the property tax, since 1-4-1945. The Personal Assistant to the Inspector of Municipal Councils and Local Boards in para 13 (b) of his inspection notes on this Municipality during 1947 suggested that the rate of education tax which is 7 1/57% of the tax levied on properties and which works out to 1% of the annual value may be enhanced to 2% of the annual value of properties as the contribution from the General Fund to the Elementary Education fund affects the former fund adversely. In the audit report of the Elementary Education accounts of this Council for the year 1946-47 also a similar suggestion has been made. Extract from the notes and the report on the subject are submitted herewith, for information.

(PTO)

Extract from the Proceedings of the Municipal Council
Pollachi, Passed at a meeting held on
the 19th December 1947.

No. 719.

READ:— Read office note dated 11-12-47 for modifying the percentage of Education tax fixed at 2% of the annual value of properties in Council resolution No. 548 dated 14-- 11-- 47 in 12½% of the property tax per half year as tax on vacant sites is levied on their extent.

RESOLUTION:— In modification of Council resolution No. 548 dated 14-11-47 the council resolves that the rates of Education tax be raised to 12½% of the property tax per half year with effect from 1-4-1948.

(sd) P.K.Sethuramasamy,
Chairman.

/True copy/Forwarded/

KP/7/1/

COMMISSIONER.

In accordance with these recommendations the Council in its resolution No. 719 dated 19-12-47 (copy enclosed) has raised the Education tax to 12½% of the property tax per half year with effect from 1-4-1948.

I therefore request that the Government may be pleased to sanction at an early date the revised rate of levy of the tax as required by section 35 (2) of the Madras Elementary Education Act, 1920.

Forwarded,

Commissioner,

Chairman.

KP/7/1/

Extract from the Proceedings of the Municipal Council

Pollachi, Passed at a meeting held on

the 10th December 1947.

No. 719.

Read - Resolution passed at a meeting held on 11-12-47 for modification of the percentage of Education tax fixed at 2% of the annual value of properties in Council Resolution No. 348 dated 11-12-47. In view of the property tax per half year as tax on vacant sites is levied on their extent.

In modification of Council Resolution No. 348 dated 11-12-47 the Council resolves that the rates of Education tax be reduced to 12% of the property tax per half year with effect from 1-1-1948.

(sd) P.K. Rajaraman,
Chairman.

(True copy forwarded)

COMMISSIONER.

Extract from the Audit report on the Elementary Education Fund Accounts of the Pollachi Municipal Council of the & Coimbatore District for the year 1946-47.

4. The closing balance on 31st March 1947 under the Elementary education fund was only Rs. 2,439-8-8, even after adjusting Rs. 10,289/- from the arrear toll compensation grant. In view of the low financial condition the rate of education tax levied as a surcharge on annual rental value of property tax may suitably be increased.

XX XX XX

Sd.

Superintendent.

Office of the Examiner of Local Fund Accounts, Madras.

/True Extract/

COMMISSIONER.

KP/7/1/

Extract from the Inspection notes of the Personal Assistant to the Inspector of Municipal Councils and Local Boards, Madras.

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(b) Elementary Education.

No statutory contribution from the General Fund to the Elementary Education Fund was fixed by Government. The Actual contribution during the past three years is shown below.

1944-45.	Rs. 40,000
1945-46.	,, 39,500
1946-47	,, 30,610.

The contribution from the General Fund to the Elementary Education Fund has been heavy and affects the General Funds adversely. It was suggested in the inspection notes of last year that the rate of education tax which is $7 \frac{1}{57}$ of the tax on properties and which works out to a property tax of 1% may be enhanced to 2%.

(PTO)

Sub: Tax - Education - Municipal Council, Pollachi -
Enhancement - Orders issued.

Ref: From the Commissioner, Pollachi Municipality,
No. 6537/47 dated 6-1-48.

Order (Ms.) No. 1181 Edn., dated 12.5.48.

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, Pollachi, 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)	Rate yearly rate of tax. Annual (2)
1. Buildings and lands occupied by and adjacent and appurtenant to buildings	12 $\frac{1}{2}$ % of property tax.
2. Lands used exclusively for agricultural purposes.	12 $\frac{1}{2}$ % "
3. Lands other than those occupied by or appurtenant to buildings, or used exclusively for agricultural purposes.	12 $\frac{1}{2}$ % "

To

The Commissioner, Pollachi.
thr' the Chairman,
Municipal Council,
The D.P.I.
The Examiner of L.F. Accts.

Note: Judged from the B.E. for 1948-49, the E.E. Fund Acct. of the Pollachi, (Ordinary Acct.), works at a deficit of Rs. 10,000 p.a. even after the proposed enhancement of the rate of education tax from 7 $\frac{1}{2}$ % to 12 $\frac{1}{2}$ % of property tax is taken into account. The Arrear T.E. Compensation grant will not be available to the Council.

C.No. 2642/48.

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/True Extract./

Commissioner.

kp/7/1/

2 from 1949-50. The question of stabilising the E. & P. Fund may be examined further, after the actual after the actual balance in the fund at the end of the year 1947-48 is known. For the present the proposal of the Council to enhance the rate of education tax from $7\frac{1}{2}\%$ to $12\frac{1}{2}\%$ of property tax may be approved.

2. The draft above is for approval. L.A. may see before circulation.

W
10.3.48

20/4/48 S
LA.
23/4/48

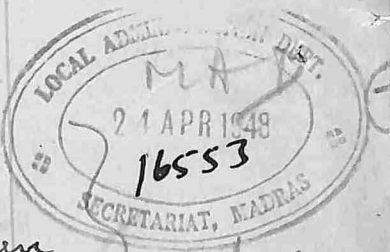
E & P. H. No. No. 2642-1
23.4.48

L. A. S. J. O. U.

In addition to the standard contribution of Rs. 30,610/- from the general account, the Council has been balancing the E. & P. Educ. Account with heavy adjustments from the Arrear Roll Compn grant. After 1949-50 the Council will not get this grant.

In the general Fund Budget file, this Dept. held the view that the Council will have to increase the tax or else there will be difficulty in balancing the E. & P. Educ. Account.

The Council proposes to enhance the rate of Education tax from $7\frac{1}{2}\%$ of the property tax to $12\frac{1}{2}\%$ with effect from 1.4.48. The draft order on p. 1 above may be accepted in this Dept. and the file returned to E & P. H. Dept.



T/116 para 2

T/119



28/5/48

28.4.48 28/4/48
29.4.48
E & P. H.

E & P. H. (C)

The draft order at page 1 ante may now issue. H. M's. (Edu.) and (E. & P. H.) may see.

5/5/48



4/5/48 S

TSA 9.5.48

11/5

