

Edu. (1948) Department.

Ms. SERIES.

G.O. NO. 1866. Edu.

Dated 27-7-1948.

(19)

Go at p.29.

[Despatch Abstract.]

Tax. Education - Tiruvallur Mty.
Levy - Ordered.

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 E.V.Somasundaram B.A.,
P.& P.A., (Dip)
Special Officer,
Tiruvallur Municipality,
Tiruvallur.

To
The Secretary to Government,
Education & Public Health Department,
Madras.

Re.No.427-48A dated 18-5-48.



Sir,

Sub: Education - Tax on property - Tiruvallur Municipality -
Approval requested.
Ref: G.O.Ps.609 L.A. dated 31-3-1948.

27595

p.612 of book no 17

I request I may be permitted to levy an education tax on property under sections 34 & 35 of the Elementary Education Act. It is proposed to levy an education tax of 1 1/2% for half year on the annual rental value of buildings and lands occupied by or appurtenant to them.

2. I request that my levy of the education tax on property may be approved.

SDR/

KAZ
20/5/48

E. V. Somasundaram
18.V.48
SPECIAL OFFICER.

18.V.48

A

The question of levying a property tax in place of the existing house tax, in the Territorial Reply, is under consideration in L.A. Dept. This may lie over till a decision is reached on that question, i.e. till 5-6-48

E & P. H. (leg)

NOB call
27/5/48

lee
25-5-48

SS/5/48

SSW
26/5/48

L.A. may now be requested to state as to whether orders in the question referred to at A above have been issued, and if so they may be kindly put up.

He
8-6-48

SS/6/48

SSW
9/6/48

LA

Ex P. H. Room
3755
30713 c/1/48

11-6-48



VV
12/6

L.A. Dept (A)

E & P. H. may be informed that instructions to the newly constituted municipalities regarding the levy of taxes have been issued in om no 18358-48-5A of 9-6-48 a copy of which has also been communicated to that Dept. With these remarks this may be returned to E & P. H. Uo. The

not put up

Th. H. all
12-6-48 12/6/48

Advocate - sent
has also been consulted

re the date from which the property tax may be legally levied.

12/6/48

Ex P. H.

Sp 13/6

LAUO 23664/-1A
14-6-48



44019

4
Ltr till 30/6

L + P.H (C1) Dept

please see the remarks of S.A. at p. 9. ante.
The question as to the further action to be taken
is presently under consideration. This may be over
till 30-6-48.

15-6-48
17/6/48

16/6/48

(S. P. H. file)
Remarks of
L.A. & legal
have to be
obtained.

12/9
29/6

Vide p.p. 15-16 of
in L. F. T. (disturbed)

(E)
in L. F. T.
removed.

L + P.H (C1) Dept

Memo No. 37525.C/1/3

Edn. & 29.6.48

Tax - Education - Tiruvallur Mty - Levy of.

Ref. from the S.O. Tiruvallur Mty; No. 427-48.A.318-5-48

The S.O. Tiruvallur Mty. is informed that education
on all classes of properties in the Municipal Area
should be levied at a certain percentage of the
property tax. His attention is invited in this connection
to Memo No. 18358-48-5.A.L.A. dated 9-6-1948
and he is requested to submit at an early date
revised proposals for fixing the rate of education tax
to be levied in the Municipality. Formal proceedings
for the assessment of persons to such tax can be taken
only after the tax is levied, that is after the
(P.T.O.)

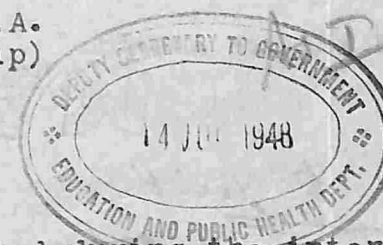
previous sanction to such ~~the~~ ^{is} ~~levy~~ ^{levy} is accorded
by Govt.

2. The S.O. is also requested to furnish
an estimate of the total proceeds of the proposed
education tax, ^{likely to be realized during 1948 up to the} ~~proposed to be levied and the expenditure~~
likely to be incurred from the E.E. Fund during that year. ^{very the tax is sanctioned and also an estimate of the expenditure}

The S.O.

Tiruvallur Mfg.

D.O.
E.V. SOMASUNDARAM, B.A.
P & P.A(Dip)
Special Officer.



Municipal Office,
Tiruvallur,
13-7-48.

Dear Sir,

As instructed during the interview by the concerned to whom you
referred me the other day, I am sending herewith an official letter with
Council's resolution requesting the Government to sanction the levy of
Elementary Education tax as surcharge on property tax.

52222

The section people told me that sanction would be accorded immedi-
ately and without delay if the final notification of the property tax is
issued and the levy of sur tax is based on the property tax.

3. As there is only a very short ~~only a very short~~ time for the levy
of education tax and fixing up individual taxes and enter them in demand
registers and collect them etc, I request that orders may kindly be issued
for the sanctioning of the levy of education tax as proposed by the Council
urgently.

4. I shall be thankful if immediate orders could be issued as verbally
promised by the concerned section to enable me to avoid time barring etc.,
in taxation.

With respects,

Yours sincerely,

To

Sri Govinda Menon,
Asst. Secretary, Education & Public Health Dept.
Government of Madras,
Fort St. George, Madras.

E. V. Somasundaram
13.7.48

From
Sri E.V.Somasundaram, B.A.
P & P.A(Dip),
Special Officer,
Tiruvallur Municipality,
Tiruvallur-Chingleput Dt.

To
The Secretary to Government,
Education & Public Health Dept
Fort St.George,
MADRAS.

Re.No. 427/484 dated 12-7-48.

Sir,

52229

Sub: EDUCATION-Taxation-Education tax on property tax-
Tiruvallur Municipality-Levy under Section 34 of
the Elementary Education Act-Sanction-Solicited.

Ref: Government Memorandum No 37525 C/48-3 8th
dated 29. June 1948 (Education & Public Health Dept).

The Municipal Council of Tiruvallur has finally determined
to levy the property tax and issued the notification under Section 80
in its resolution No.176 dated 12-7-1948.

2. The Council has also decided in its resolution No.178 D/12-7-48
to levy the Education tax at the rate of 16 2/3 % over the property
tax with effect from 1-4-1948 with the sanction of the Government under
Section 34 of the Elementary Education Act.

3. I submit copies of resolutions noted above and request that
Government may be pleased to accord their kind sanction early as the
levy has to be intimated to the citizens and the taxes levied and cal-
culated and entered in demand registers and bills issued and collected
before the forthwith to finance this new municipal institution.

4. It is expected that a sum of Rs 7000 will be realised by way
of Elementary Education tax on property. The estimated expenditure is
Rs. 14000. The difference is proposed to be met from Government grant
(which figure amount is not yet communicated by the District Board which
transferred the schools to the Municipal Council) and from the general
funds of the Council.

FSG.12.7.

Special Officer.

P.O.
Sri E.V.Somasundaram, B.A.
P & P.A(Dip)
Special Officer.

Dear Sir,

As instructed during the interview by the concerned
referred me the other day, I am sending herewith an official letter with
Council's resolution requesting the Government to sanction the levy of
Elementary Education tax as surcharge on property tax.

The section people told me that sanction would be recorded immediately
and without delay if the final notification of the property tax is
issued and the levy of surtax is based on the property tax.

As there is only a very short time for the levy
of education tax and fixing up individual taxes and enter them in demand
registers and collect them etc, I request that orders may kindly be issued
for the sanctioning of the levy of education tax as proposed by the Council
urgently.

I shall be thankful if immediate orders could be issued as requested
promised by the concerned section to enable me to avoid time during etc.
in taxation.

With respects,

To

Mr. Govinda Menon,
Asst. Secretary, Education & Public Health Dept.
Government of Madras,
Fort St. George, Madras.

Yours sincerely,

13.7.48

Council's resolution No.176 dated 12-7-1948.

Subject No.176.

- i. Notification under section 78 of the District Municipalities Act published for the information of the public regarding the proposal of the Municipal Council to levy taxes etc. within the Municipal limits and calling for objections if any, in pursuance of resolution No.17 dated 14-4-48 and No.27 dated 29-4-48.
- ii. Petitions from individual persons and magasars from the public.
- iii. Government Memorandum No.18358-48-5A L.A dated 9-6-48 and G.O. No. Ms 1336 LA dated 7-7-48 regarding levy of taxes.
- iv. Note of the Special officer placing a draft final notification prepared, after duly and carefully considering the above petitions and magasars from the public, after taking into consideration the suggestions and representations made by the leading citizens and in accordance with the Government orders.

NOTIFICATION.

(vide separate sheet)

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RESOLUTION.

Petitions, magasars, suggestions and objections from the public have again been looked into and considered carefully.

2. Keeping in view the future good of this town and for the reasons detailed in Special Officer's note, the draft notification regarding taxation, finally prepared after carrying out reductions and omissions, is approved.

3. The final notification be published in the District Gazette.

/Translation/

E.V.Somasundaram, B.A.
P & P.A(Dip).
Special Officer.
Tiruvallur Municipality

E.V.Somasundaram
Special Officer,
Tiruvallur Municipality.

13.7.48

Extraordinary Supplement JULY 1948.

TIRUVALLUR MUNICIPALITY

NOTIFICATION.

(Under Section 80 of the Madras District Municipalities ACT 1920 as amended.)

- i. G.O.No. Ps.609 L.A dated 31-3-1948.
- ii. Government Memorandum 18358-48-5A LA dated 9-6-1948.
- iii. G.O.No. Ms.1336 L.A. dated 7-7-1948.
- iv. Municipal Notification dated 29-4-1948 issued under Section 78 of the Madras District Municipalities Act.
- v. Municipal Council's Resolution No.176 dated 12-7-1948.

In pursuance of Resolution No.176 dated 12-7-48 of the Tiruvallur Municipal Council passed after duly and carefully considering the objections, suggestions and representations made by the Citizens the following notification under Section 80 of the Madras District Municipalities Act finally determining the half yearly taxes and fees to be levied by the Tiruvallur Municipality with effect from 1-4-1948 at the rates detailed hereunder is hereby issued for the information of the public and published in the District Gazette of Chingleput District.

i. PROPERTY TAX.

Purpose of Tax.	CLASS OF TAX.		
	Section 81(1)	Section 81 (3)	Section 81 (4)
	On the annual value of buildings and lands occupied by or appertenant to buildings.	On the capital value of lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appertenant to buildings.	On the annual value calculated in accordance with Section 79 of the M.L.B. Act, of lands exclusively used for agricultural purposes.
a) General purposes.	3 3/8 %	1/4 %	7 1/2 %
b) Water & Drainage tax.	3 %	1/16 %	-
c) Lighting tax.	1 %	1/16 %	1 1/2 %
d) Scavenging tax.	2 %	1/14 %	1 5/7 %
Total rate per half year.	9 3/8 %	25/56 %	10 5/7 %

Water and drainage tax levied shall be in the proportion of 3 : 1 between water tax and drainage tax.

axes on the structures noted in the Proviso to Section 84(1) of the M.D.M. Act shall be levied at 2% per half year (for general purposes only) of their annual value.

NOTE: 1. Fractions of a rupee in the basic figures for taxation will be taken as a whole rupee.

ii. Appertenant land will be taken to be double the extent occupied by the building.

Exemptions. Section 83 (5). Building and land the value of which does not exceed Rs. 18 shall be exempted from property tax under Section 83(5) provided the proprietor does not own any other building or land assessed to the property tax and is not liable to profession or income tax.

II. PROFESSION TAX (Section 93). A half yearly tax shall be levied with effect from 1-4-1948 on every company transacting business and on every person exercising profession, art, or calling or transacting business or holding appointment or is in receipt of pension or income from investment at the rates shown below:

(According to G.O.No.624 L.A dated 28-2-1942)

Class.	Half yearly income.		Half yearly tax.	
	More than	but not more than	Rs.	As.
I	Rs. 9,600	--	25	0
II	Rs. 7,800	Rs. 9,600	18	0
III	6,000	7,800	13	0
IV	4,200	6,000	9	0
V	3,000	4,200	6	0
VI	1,800	3,000	3	0
VII	1,200	1,800	2	0
VIII	600	1,200	1	0
IX	300	600	0	8

III. Tax on carriages and Animals (Sec.98)

Every person having possession, custody or control of the following shall pay the half yearly tax at the rates noted against each, kept or used within the Municipality with effect from 1-4-1948.

	Half yearly tax.
	Rs. As.
For every 4 wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals.	10 0

	Rs.	As.
For every 2 wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals.	5	0
For every bicycle or tricycle.	2	0
For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go-cart.	3	0
For every elephant.	12	0
For every camel.	6	0
For every horse or mule not under 12 hands.	6	0
For every horse or mule under 12 hands.	2	0
For every bullock or bull.	0	0
For every ass, dog.	0	8
For every goat.	0	8

Exemption:- Small bulls used only for ploughing agricultural lands shall be exempt.

IV. Tax on carts (Section 105) A half yearly tax at the rates noted below shall be levied with effect from 1-4-1948 in respect of all carts kept or used within the municipality.

	Per half year
Double bullock cart	Rs. 4- 0- 0
Single bullock cart	3- 0- 0
Hand cart	2- 0- 0

A numbering fee or disc fee of two annas each is payable for all carts and carriages including bicycles.

Tiruvallur.
12-7-1948.

E.V. Somasundaram, B.A.
P & P.A(Dip)
Special Officer
Tiruvallur Municipality.

17
TIRUVALLUR MUNICIPALITY.

Council's resolution No:177 dated 12-7-48.

10
Subject No.177.

Sanction for the constitution of an Elementary Education fund in this Municipality for the imparting elementary education, under section 32 of the Madras Elementary Education Act.

Resolution.

Sanctioned.

/Translation/

[Signature]
Special Officer 13.7.48
Tiruvallur Municipality.

[Signature]
13.7.48

TIRUVALLUR MUNICIPALITY.

Council's resolution No.178 dated 12-7-48.

Subject No.178.

Requesting the sanction of the Government under Sec. 3 of the Madras Elementary Education Act for the levy of elementary education tax at 16 $\frac{2}{3}$ % on the taxes levied in this municipality under Section 81(1), (3) (4) of the Madras District Municipalities Act.

Resolution.

Resolved to levy elementary education tax from 1-4-1948 at 16 $\frac{2}{3}$ % on the half yearly property tax as surcharge, with the sanction of Government.

This Council requests the Government to accord sanction urgently, as there is only a short time for the levy of tax and observing the formalities.

/Translation/

[Signature]
B. J. 48
Special Officer,
Tiruvallur Municipality.

[Signature]
13.7.48

Council's Resolution No.176 dated 12-7-1948.

Subject No.176.

i) Notification under section 78 of the District Municipal Act published for the information of the public regarding the proposal of the Municipal Council to levy taxes etc. within the Municipal area and calling for objections if any, in pursuance of resolution No.14-4-48 and No.27 dated 29-4-48.

ii) Petitions from individual persons and magasars from the public.

iii) Government Memorandum No.18358-48-5A L.A dated 9-6-48 and No.1 Ms 1336 LA dated 7-7-48 regarding levy of taxes.

iv) Note of the Special officer placing a draft final notification prepared, after duly and carefully considering the above petitions and magasars from the public, after taking into consideration the suggestions and representations made by the leading citizens and in accordance with the Government Orders.

TIRUVALLUR MUNICIPALITY.

NOTIFICATION

(under section 80 of the Madras District Municipalities Act 1920 as amended)

i.G.O.No. Ps.609 L.A dated 31-3-1948.

ii.Government Memorandum 18358-48-5A LA dated 9-6-1948.

iii.G.O. No. Ms 1336 L.A dated 7-7-1948.

iv.Municipal Notification dated 29-4-1948 issued under section 78 of the Madras District Municipalities Act.

v.Municipal Council's resolution No.176 dated 12-7-1948.

In pursuance of Resolution No.176 dated 12-7-48 of the Tiruvallur Municipal Council passed after duly and carefully considering the objections, suggestion and representations made by the Citizens the following notification under Section 80 of the Madras District Municipalities Act finally determining the half yearly taxes and fees to be levied by the Tiruvallur Municipality with effect from 1-4-1948 at the rates detailed hereunder is hereby issued for the information of the public and published in the District Gazette of Chingleput District.

I. PROPERTY TAX.

Purpose of tax.	CLASS OF TAX		
	Section 81(1)	Section 81(3)	Section 81(4)
	On the annual value of buildings and lands occupied by or appurtenant to buildings.	On the capital value of lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings.	On the annual value, calculated in accordance with Section 99 of the M.L.B. Act, of lands exclusively used for agricultural purposes.
a) General purposes.	3 3/8 %	1 %	7 1/2 %
b) Water and Drainage tax.	3 %	1/16 %	-
c) Lighting tax.	1 %	1/16 %	1 1/2 %
d) Scavenging tax.	2 %	1/14 %	1 5/7 %

Total rate per half year.

9 3/8 %

25/56 %

10 5/7 %

Water and drainage tax levied shall be in the proportion of 3 : 1 between water tax and drainage tax.

on the structures noted in the Proviso to Section 84(1) of the Act shall be levied at 2% per half year (for general purposes only) on their annual value.

1. Fractions of a rupee in the basic figures for taxation will be taken as a whole rupee.
2. Appertenance land will be taken to be double the extent occupied by the building.

Exemptions. Section 83 (5). Building and land the value of which does not exceed Rs.18 shall be exempted from property tax under Section 83(5) provided the proprietor does not own any other building or land assessed to the property tax and is not liable to profession or income tax.

III. PROFESSION TAX (Section 93) A half yearly tax shall be levied with effect from 1-4-1948 on every company transacting business and on every person exercising profession, art, or calling or transacting business or holding appointment or is in receipt of pension or income from investment at the rates shown below:

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III	6000	7,800	13	0
IV	4,200	6,000	9	0
V	3,000	4,200	6	0
VI	1,800	3,000	3	0
VII	1,200	1,800	2	0
VIII	600	1,200	1	0
IX	300	600	0	8

III Tax on Carriages and Animals. (Sec.98) Every person having possession, custody or control of the following shall pay the half yearly tax at the rates noted against each, kept or used within the Municipality with effect from 1-4-1948.

	Half yearly tax.	
	Rs.	As.
For every 4 wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals.	10	0
For every 2 wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals.	5	0
For every bicycle or tricycle.	2	0
For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go-cart.	3	0
For every elephant.	22	0
For every camel.	6	0
For every horse or mule not under 12 hands.	6	0
For every horse or mule under 12 hands.	2	0
For every bullock or bull.	1	0
For every dog.	0	8
For every goat.	0	8

Exemption: Small bulls used only for ploughing agricultural lands shall be exempt.

IV. Tax on carts (Section 105) A half yearly tax at the rates noted below shall be levied with effect from 1-4-1948 in respect of all carts kept or used within the municipality.

	Per half year.	
	Rs.	As.
Double bullock cart.	4	0-0
Single bullock cart.	3	0-0
Hand cart.	2	0-0

A numbering fee or disc fee of two annas each is payable for all carts and carriages including bicycles.

RESOLUTION. Petitions, magasars, suggestions and objections from the public have again been looked into and considered carefully.

2. Keeping in view the future good of this town and for the reasons detailed in Special Officer's note the draft notification regarding taxation, finally

prepared after carrying out reductions and omissions is approved.

3. The final notification be published in the District Gazette.

E.V. SOMASUNDARAM, B.A.
P & P.A(Dip)
Special Officer,
Tiruvallur Municipality.

/Translation/

E.V. Somasundaram
13.7.48
Special Officer,
Tiruvallur Municipality.

V. E.

P. 9. cf

per 2. at
P. 9. cf

To

The S.O.

Tiruvallur Mty.

17/7/48

per 2. at
P. 9. cf.

Memo No. 37525.1/-⁴ Education Dated 17-7-48

144

Tax - Education - M. bl. Tiruvallur - Levy of.

Ref. from the S.O., Tiruvallur Mty; No. 427/48 A.

The S.O., Tiruvallur Mty, is requested to state very urgently whether the rate of ~~tax~~ education tax, viz. $16\frac{2}{3}\%$ of the property tax, proposed to be levied ^{in the Municipality} is for half year or for one year.

17/7/48

As
17.7.48
17/7/48

Note:- The S.O. has merely stated that the rate of tax may be $16\frac{2}{3}\%$ of the property tax. He should be

is for half year or for one year. The draft
is for approval.

OSK
17/7/48

ob
top/ur

From
Sri E.V. Somasundaram, B.A.
P & P.A(Dip),
Special Officer,
Tiruvallur Municipality,
Tiruvallur-Chingleput Dt.

EXPRESS- URGENT.

To

The Secretary to Government,
Education & Public Health Depart
Fort St. George, Madras.

Rc.No.427-48A dated 20-7-48.



54191

Sub: EDUCATION- Taxation- Education tax on Half yearly
property tax- Tiruvallur Municipality-Levy under
Sec.34 of the Madras Elementary Education Act-
Sanction solicited.

Ref: Government Memorandum No.37525-cl/48-3 Edn., dated
29-6-48. 12-7-48

In continuation of this office letter Rc.427/48A dated
12-7-48, I submit that the Education tax proposed to be levied
as surcharge is ^{at a half yearly rate of} 16 2/3% on the HALF YEARLY Property tax as per
Council's Resolution No. 176 dated 12-7-48 already enclosed (Copy sub)
P.28. info.

2. I request the favour of emergent issue of orders of the
Government as it is already late in the half year for issue.

ESG.20.7.

Special Officer.

TIRUVALLUR MUNICIPALITY.

Council's resolution No.178 dated 12-7-48.

Subject No.178.

Requesting the sanction of the Government under Sec.34 of the Madras Elementary Education Act for the levy of Elementary Education Tax at 16 2/3% on the taxes levied in this municipality under Section 81(1), (3) (4) of the Madras District Municipalities Act.

Resolution.

Resolved to levy elementary education tax from 1-4-1948 at 16 2/3% on the half yearly property tax as surcharge, with the sanction of Government.

This Council requests the Government to accord sanction urgently, as there is only a short time for the levy of tax and observing the formalities.

/Translation/

[Signature]
Special Officer, 20-7-48
Tiruvallur Municipality.

From
Sri E.V. Somasundaram, B.A.
P & P.A(Dip),
Special Officer,
Tiruvallur Municipality,
Tiruvallur-Chingleut Dt.

To
Secretary to Government,
Education & Public Health Dept
Fort St. George, Madras

Rc.No.427-48A dated 22-7-48.

Sir,

Sub: Tax- Education- Municipal Council-Tiruvallur-
Levy of.

Ref: Government Memo.No.37525-C1/48-4 Education dated 17-

54801

As already stated in this office letter Rc.No.427-48A dated 20-7-48 (copy enclosed), I submit that the education tax is proposed to be levied from 1-4-1948 at half yearly rate of 16 2/3% on the HALF YEARLY PROPERTY TAX.

Encl.One.

ESG.22.7

[Signature]
Special Officer, 22-7-48

22.7.48

EXPRESS- URGENT.

From
Sri E.V. Somasundaram, B.A.
P & P.A(Dip),
Special Officer,
Tiruvallur Municipality,
Tiruvallur-Chingleput Dt.

To
The Secretary to Government,
Education & Public Health Dept
Fort St. George, Madras.

Re.No.427-48A dated 20-7-48.

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as surcharge is ^{at a half yearly rate of} 16 2/3% on the HALF YEARLY Property tax as per
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2. I request the favour of emergent issue of orders of the
Government as it is already late in the half year for issue.

ESG.20.7.

20/7/48

E.V. Somasundaram
20.7.48
Special Officer.

TIRUVALLUR MUNICIPALITY.

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Subject No.178.

Requesting the sanction of the Government under sec.34 of the Madras Elementary Education Act for the levy of Elementary education Tax at 16 2/3% on the taxes levied in this municipality under Section 81(1),(3) (4) of the Madras District Municipalities Act.

Resolution.

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This Council requests the Government to accord sanction urgently, as there is only a short time for the levy of tax and observing the formalities.

/Translation/

Special Officer,
Tiruvallur Municipality.

28/7/48
Tax - Education - Tiruvallur Mty - Levy -

Ref. from the S.O, Tiruvallur Mty; No. 427-48A dated 16.7.48 and dated 21.7.48

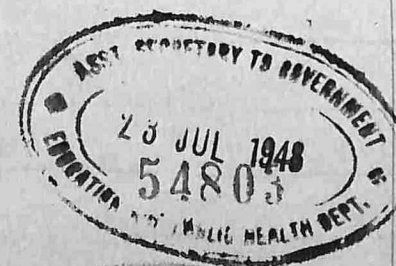
Order No. 1866 Edo. Dated. 27.7.48

To
The S.O. Tiruvallur Mty.
The Ex. L.F.A.
The S.P.S.
1.5.2.

Under Sub Section (2) of Section 35 of the Elementary Education Act, 1920, as amended, the Local Authority direct the Municipal Council, Tiruvallur, to levy education tax in its area at 16 2/3% of the property tax per half year with effect from 1-4-1948.

Note:- Tiruvallur Mty. is one of the newly constituted municipalities. The S.Os proposed to levy the education tax at 16 2/3% of the property tax with effect from 1-4-48, i.e., the date from which the Mty. was constituted, may be approved. From p.9. of it will be seen that the total expenditure under the head 'Ele. Edn' exceeds the total anticipated income from the education tax by Rs 7000/. The S.O proposes to meet the difference from other sources. However, this question will have to be examined later in connection with the Council's Budget.

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



E.P.H. No. No. 37525 of 5.

22.7.48
L.A. No 29210-1A
22/7/48

16.7.48
op

21/7/48 S

L.A.D

Seen
22.7.48

Exp.

E.P.H. (C) Dept.

file may now be circulated to H.M. (Edn), H.M. (L.A)
H. pr. for approval of the draft at P.I. ante.

20/7/48

20/7/48

TSA
26.2.48



20/7/48

20/7/48

20/7/48