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87
Edu. (1948) Department.

178, SERIES.

G.O. NO. 2411. Edu.

Dated 22-9-1948.

[Despatch Abstract.]

Tax - Education - Aruppukottai 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.
G.O. (M)	1364	En	11.8.55				

From

Sri. C.E. Rangavadivelu, B.A.B.L.,
Special Officer,
Aruppukottai Municipality,
Aruppukottai (Ramanad Dt.)

To

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

Through

The Director of Public Instruction,
Madras.



Sir,

Roc. C.I. 273 /48 dated 21-4-48.

Sub:- Tax - Education tax - Aruppukottai Municipality -
Levy of - Sanction requested.

Ref:- 1) G.O.No. 1972 L.A., dated 28-11-47 and
2) G.O.No. 600 L.A., dated 26-3-48.

The defunct Aruppukottai Panchayat Board, which has now been constituted into a Municipality with effect from 1-4-48 in terms of the Government orders referred to above was maintaining two Elementary Schools for Girls, since 1936. The maintenance of the two schools have been sanctioned by the competent authorities. Similarly there was a Panchayat Board free Library and Reading room which is continued to be maintained by the new Municipality. In pursuance of a resolution of the Panchayat Board and sanction of the Deputy Inspector of Municipal councils L.Dis.No. 6468/46 dated 28-10-46 a second free Reading room was opened by the defunct Panchayat on 31-3-48.

The two Elementary Schools are complete primary schools with V standards in each and with 4+3 teachers in charge of plural classes. On the repeated recommendations of the Educational Inspecting authorities, the defunct Panchayat Board with the sanction of the Deputy Inspector of Municipal councils has appointed a Secondary grade Trained Headmistress for one of the two schools and the appointment of a qualified Secondary grade trained Headmistress for the other school which has been sanctioned has to be made from the ensuing school year. The Panchayat Board had incurred an expenditure of Rs. 4100/- under Elementary education and Rs. 865/- under libraries for the year 1947-48.

The probable expenditure on the two schools and the two libraries are furnished below:-

Schools. 2.

Pay of two Secondary grade Headmistress at Rs. 40 + 2 + 18 x 12 x 2 =	1440.	
Add for Provident fund and leave salary.	110.	1550.
Pay of Six Higher Elementary grade teachers at Rs. 30 + 16 x 12 x 6.	3312	
Add for Provident fund and leave salary.	288	3600.
Pay of conductress 2. 4 + 16 x 12 x 2.		480.

Rent 14 + 16 = 30 x 12	360	
Contingencies etc.	510	
	6500	6500.

Libraries. 2.

Pay of Library Attender 24 + 16 x 12	480	
" Peon 16 + 16 x 12	384	
Rent 13 + 15 x 12.	336	
Papers and Periodicals.	300	
Books for the library	500	
Furniture.	300	
Lighting, Water etc. contingencies.	200	
	2500	2500.
Total Rs.		9000.

There are four District Board Elementary Schools within the Municipality one each for Hindu Boys and Hindu Girls and Muslim Boys and Muslim Girls. The Hindu boys' School has VIII Standards. All these four schools may have to be taken over by the Municipality sooner. The net expenditure on these four District Board schools and the two schools of the defunct Panchayat Board is expected to be about Rs. 30000/-.

To find funds for this important function of the Municipality, it is proposed to constitute an Elementary Education fund under section 32 of the Madras Elementary Education Act. As a preliminary thereto and to meet the present expenditure on education the Aruppukottai Municipal council in its Resolution No. 10 dated 19-4-48 (copy submitted) has proposed to levy Education Tax as an addition to the property tax, under sections 34 and 35 of the Madras Elementary Education Act 1920, as amended at a rate not exceeding the maximum contemplated in section 34(1) of the said Act. As an infant Municipality, it is compelled to tap all available sources of revenue to administer essential Municipal functions.

The anticipated receipts of the new Municipality when the Budget for 1948-49 is finally prepared is expected to be Rs. 3,00,000

I therefore beg to request that Government may be pleased to sanction the levy of Education tax in this Municipality with effect from 1-6-48 under sections 34 and 35 of the Madras Elementary Education Act 1920 as amended at the rates given below:-

Classes of property tax under section 81 of the said Act.

Class of Property tax.	Rate of tax to be levied per half year on		
	Buildings and lands occupied by or appurtenant to buildings.	Lands other than those occupied by or appurtenant to buildings or exclusively used for agricultural purposes.	Lands exclusively used for agricultural purposes.
(1)	(2)	(3)	(4)
Property tax for general purposes.	4 % of annual value.	Rs. 0-2-0 per 80 square yards or part thereof.	14/10 % of the annual value.
Lighting tax.	1 1/2 % "	Rs. 0-0-6 "	3/10 "

Scavenging tax.	1 1/2 % of annual value	Rs. 0-0-6 per 80 Sq. yards or part thereof
Water and Drainage tax.	1 1/2 % "	Rs. 0-0-6 "
Education tax.	3/4 % "	Rs. 0-0-6 "

Note. The proportion of the Water tax to Drainage tax is 50 : 50.

s.k. 25.4.

Special Officer. 25/4/48.

38543

Disent
Forwarded to the Director of Public Instruction, Madras.

(By Order)
Manager, Office of the
Director of Public Health, Madras

N. Dis 1509 B2/48 D 20/5/48

Submitted.

Director of Public Instruction

The Secretary to Government
Education and Public Health Dept.
Madras

Office of Director of Public Health,
Madras. Dated 28.4.48

E & P.H. (Ct)

The question of levying a property tax in place of the existing house tax was raised by the D.C. of Aruppukottai, is under consideration in L.A. Dept. This may be over till a decision is reached on that question i.e. till 5.6.48

No. 39920 of 48. From the Commr. Aruppukottai Mty. tel 29.5.48.

Special Officer
please see the reminder from the Commr. Aruppukottai Mty. of 29.5.48.

L.A. may be requested to state whether orders on the subject of A above have been issued and if so to kindly put up the papers for reference and return.

L.A. Dept (A)

E & P.H. may be informed that the matter referred to A above is still under consideration in this Dept. With these remarks this may be returned to E & P.H. Ho.

9.11
1.6.48.
21.6.48

1.6.48 E & P.H.

L.A. Dept (Ct) 21/6/48

please see the reminder of L.A. above. An interim reply to the S.O. Aruppukottai Mty. is subd. L.A. may be reminded again on the 8.6.48.

2.6.48
21/6/48

21/6/48

Express

EDHEALTH

Madras.
INSTRUCTION Madras.

Vide my 273/48 April 21 twentyfirst. Aruppukottai compulsory elementary education area. Request sanction levy education tax from first June. Final notification to be published thirtyfirst May. Request wire orders.

39920

Municipal Special Officer.

Not to be telegraphed

Special Officer, Aruppukottai Municipality
Aruppukottai

Post copy of Telegram submitted to the Secretary to Government Education and Public Health Department, Madras and to the Director of Public Instruction, Madras.

29/5.
Special Officer.

By PH C. J. Depp.

Memo No 38543 C-1/2-Edn-8 24-6-48

Tax - Education - Aruppukottai Mty - Levy of.

P.P. 1-3 of. Ref. from the ~~Board~~ S.O., Aruppukottai Mty; No 273/ig.
dated 21-4-48.

The S.O. Aruppukottai Mty. is informed that Education tax 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 once} 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

The S.O. Aruppukottai Mty.

28/6/48
21/6/48

only after the tax is levied,
that is after the previous sanction
to such levy is accorded by
Govt.

B.M.
23/6/48

From
Sri. C.E. Rangavadiel, B.A.B.L.,
Special Officer,
Aruppukottai Municipality,
Aruppukottai, Ramnad District.



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

Through
The Inspector of Municipal Councils and Local Boards,
Madras.

R.O.C.No.1288-48-Cl.dated 27-7-48.

Sir,

Sub:- Tax-Education- Aruppukottai Municipality- Levy of.

- Ref.-1. This office letter to Government Roc.No.Cl.273/48
dated 21-4-48 and
2. Government Memorandum No.38343-Cl-48-7 dated 24th
June 1948.

As called for in Government Memo No.38343-Cl-48-7 dated
24-6-48 revised proposals for the levy of Education Tax in this
Municipality is submitted herein. I beg to enclose a copy of the
Municipal Council resolution No.93 dated 22-7-48 together with a
schedule of all the taxes proposed to be levied in this Municipality
The Education tax has been proposed to be levied with effect from
1-10-48 instead of from 1-4-48 requested for by me in my letter
dated 21-4-48. In view of the short time available in the present
half year and in view of the fact that full commitment in Education
may not be had wholly in the current year the levy of the tax has
been proposed with effect from 1-10-1948.

I therefore beg to request that Government may be pleased
to sanction the levy of Education Tax as follows with effect from
1-10-1948.

Rate of Tax to be levied per half year on			
Class of Tax.	Buildings and lands occu- pied by or appurtenant to buildings	Lands other than those occupied by or appurtenant to buildings or ex- clusively used for agricultural pur- poses.	Lands exclusively for agricultural purposes.
Education Tax	25% of the Pro- perty tax	25% of the Pro- perty Tax	25% of the Pro- perty tax.

G.V.28.7.

Special Officer.

30.7.48.

10
N. 53-37280-48 dated 15.8.48

Forwarded.

15/8

For Inspector of
M.C. & M.S.

2/14/48

62085
13/8/48

2074 Secretary to Govt. G.S. P.H. Dept.



Proceedings of the Municipal Council, Aruppukottai, Ramnad District.

Present:- Sri. C.E. Rangavadivel, B.A.B.L. Special Officer.

Read:- Government Memo. No. 38243-C1-48-7 (Education) dated 24th June 1948 and office note thereon dated 19-7-48.

Resolution No. 93 Resolved to levy Education tax under sections 34 and 35 of the Madras Elementary Education Act, 1920 as amended with effect from 1-10-1948 at the following rates:-

Rate of tax to be levied per half year on

Class of tax	Buildings and lands occupied by or appurtenant to buildings.	Lands other than those occupied by or appurtenant to buildings or exclusively used for agricultural purposes	Lands exclusively used for agricultural purposes
Education tax	25% of the property tax	25% of the property tax	25% of the property tax.

Sd. C.E. Rangavadivel.
Special Officer.

/True Extract/

Special Officer.

30.7.48.

Classes of Property tax under Section 81 of the
M.D.M. Act.

Rate of tax to be levied per half year on

<u>Class of</u> <u>Property tax.</u>	<u>Buildings and</u> <u>lands occupied</u> <u>by or appurtenant</u> <u>to buildings.</u>	<u>Lands other than</u> <u>those occupied by</u> <u>or appurtenant to</u> <u>buildings or ex-</u> <u>clusively used for</u> <u>agricultural pur-</u> <u>poses.</u>	<u>Lands exclu-</u> <u>sively used</u> <u>for agricul-</u> <u>tural purpo-</u> <u>ses.</u>
Property tax for General purposes.	5% of the annual value	Rs. 0-10-0 per 320 sq. yards or part thereof	20 % of the annual value of lands as calcu- lated in accor- dance with the provisions of section 79 of the Madras Local Boards Act, 1920 as amended.
Lighting tax.	1% -do-	Rs. 0-2-0 -do-	2½ % -do-
Scavenging tax.	1½% -do-	Rs. 0-2-0 -do-	2½% -do-
Water and Drainage tax	1½% -do-	Rs. 0-2-0 -do-	Nil
Education tax.	25 % of the Property tax.	25% of the Property tax.	25% the Property tax.

Note. The proportion of water tax to Drainage tax is 50 : 50.

C. E. Langsam 30/7-48
Special Officer,
Aruppukottai Municipality,
Aruppukottai.

$\frac{1}{2}$
307.68

15. C. P. H. (C. 1) Dept.

Memo No. 38543. C. 1/-8. Edu. S. 23. 8. 48

Tax - Edu - Aruppukottai Mty. Levy of.

p. 9. of order. Refr from the S.O. Aruppukottai Mty. No. 1249-48. C. 1 of 27/2/48.

The S.O. Aruppukottai Mty. is requested to state ^{very urgently} whether the final notification under Section 80. of the M.D. M. Act, 1920, fixing the rate of property tax in the Municipality has been issued, and if so to furnish a copy of the notification.

To
The S.O. ✓
Aruppukottai
Mty. ✓
23/8/48

OK
23/8/48

From Sri.K.Narayanaswami Iyer, B.A.,
Special Officer,
Aruppukottai Municipality,
Aruppukottai.

To The Secretary to Government,
Education and Public Health
Department,
Fort Saint George, Madras.

Roc. C.l. 1288/48 dated 26-8-48.



Sub:- Tax- Education - Aruppukottai Municipality - Levy of.
Ref:- Government Memo No. 38543.C.l./48.8.Edn,
dated 23-8-48.

I beg to submit that the final notification under section 80 of the Madras District Municipalities Act, fixing the rate of Property tax in the Municipality has not been issued yet. Time till 28-8-48 was notified in the preliminary notification under section 78 of the Act. The issue of the final notification is coming up for the consideration of the Council on 30-8-48 and a copy of the final notification will be submitted to Government immediately afterwards.

s.k. 26.8.

K. Narayanaswami
Special Officer. 26/8/48

From

Sri. K. Narayanaswami Iyer, B.A.,
Special Officer,
Aruppukottai Municipality,
Aruppukottai. (Ramnad District)

To

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

Roc. No. 1288-C1-48 dated 31-8-48.

Sir,

Sub:- Tax- Education - Levy of - Aruppukottai Municipality-
Copy of Property tax notification - Submitted.

Ref:- Government Memo. No. 38543-C1-48-8 (Edn) dated 23-8-48
and this office letter Roc. No. 1288-48-C1-dated 26-8-48.

In continuation of this office letter Roc. No. 1288-48-C1
dated 26-8-48 I beg to state that the preliminary notification under
section 78 of the Madras District Municipalities Act for the levy
of Property Tax was confirmed on 30-8-48 and the notification under
section 80 of the Act has been arranged to be published in the
Ramnad District Gazette on the same day. A copy of the Gazette
notification is also submitted herewith for favour of information.

s.k. 31.8.

K. Narayanaswami
Special Officer. 31/8/48

31.8.48.

RAMNAD DISTRICT CAZETTE.

August 1948.

(GAZETTE EXTRAORDINARY)

ARUPPUKOTTAI MUNICIPALITY.

NOTIFICATION.

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

In the notification dated 22-7-'48 under section 78 of the Madras District Municipalities Act, 1920, as amended, it was proposed to levy Property Tax at the rates specified therein and objections and suggestions were called for till 28-8-'48. No objections or suggestions having been received and the Municipal Council, Aruppukottai, having in its resolution No. 132 dated 30-8-1948 resolved to confirm the same, it is hereby notified for public information that the tax on buildings and lands within the limits of the Aruppukottai Municipal Council will be levied and collected at the following rates with effect from 1-4-1948.

PROPERTY TAX.

Classes of Property tax under section 81 of the M. D. M. Act.

Rate of tax to be levied per half year on

Classes of Property tax	Buildings and lands occupied by or appurtenant to buildings.	Lands other than those occupied by or appurtenant to buildings or are not exclusively used for agricultural purposes.	Lands exclusively used for agricultural purposes
Property tax for General purposes	5% of the annual value	Rs 0-10-0 per 320 square yards or part thereof	20% of the annual value of lands as calculated in accordance with the provisions of section 79 of the Madras Local Boards Act, 1920, as amended.
Lighting Tax	1% —do—	Rs. 0-2-0 —do—	2½%
Scavenging Tax	1½% —do—	Rs. 0-2-0 —do—	2½%
Water and Drainage Tax }	1½% —do—	Rs. 0-2-0 —do—	nil
Total	9% per half year	Rs 1-0-0 per 320 square yards or part thereof per half year	25% or 1/4th of the annual value of lands per half year.

- Note: 1) The proportion of Water tax to Drainage tax is 50 : 50.
2) Under Section 83 (5) of the Madras District Municipalities Act, buildings, the annual values of which do not exceed Rs 18/- (gross) and whose proprietor does not own any other building or land assessed to the Property tax and is not liable to profession tax or income tax are exempted from the Property tax.

Municipal Office,
Aruppukottai.
Dated 30-8-'48.

K. Narayanaswami,
Special Officer.

இராமநாதபுரம் ஜில்லா கெஜட்.

1948-ம் ஆண்டு ஆகஸ்டு மீ
(விசேஷ அனுபந்தம்.)

அருப்புக்கோட்டை முனிசிபாலிடி விளம்பரம்.

(1920-ம் வருஷத்திய திருத்தப்பட்ட ஜில்லா முனிசிபாலிடி ஆக்ட் 80-வது பிரிவுப்படி)

22-7-1948உய விளம்பரத்தில், திருத்தப்பட்ட மதராஸ் ஜில்லா முனிசிபாலிடி ஆக்ட் 78-வது பிரிவுப்படி அதில் கண்ட விதிப்படி சொத்து வரி விதிக்க உத்தேசித்து, ஆசேஷணைகளும் ஆலோசனைகளும் 28-8-48க்குள் கொடுத்தது கொள்ளுமாறு கோரப்பட்டது, யாதொரு ஆசேஷணையோ அல்லது ஆலோசனையோ வரப்பெறாத நிலமையிலும் அருப்புக்கோட்டை முனிசிபல் கௌன்ஸில் தன்னுடைய 30-8-48உய 132 நிர் தீர்மானத்தில் அதை ஊர்ஜிதம் செய்ய தீர்மானித்திருப்பதாலும், அருப்புக்கோட்டை முனிசிபல் கௌன்ஸிலின் எல்கையிலுள்ள எல்லா கட்டிடங்கள் நிலங்களின் மீதும் 1-4-1948உ முதல் கீழ்க்கண்ட தரணைப்படி வரி விதித்து வருஷிக்கப்படும் என்று பொது ஜனங்களின் தகவலுக்கு அறிவிக்கப்படுகிறது.

சொத்துக்கள் வரி இனம்.

(மேலே சொல்லப்பட்ட ஆக்டின் 81-வது பிரிவுப்படி)

கீழ்க்கண்டவைகளின் பேரில் அரை வருஷத்திற்கு
விதிக்கப்படும் வரிதரணை.

சொத்து வரி விதிப்பு இனம்.	கட்டிடங்கள் உள்ள அல்லது கட்டிடங்களுடன் சேர்ந்த நிலங்களும் கட்டிடங்களும்.	கட்டிடங்கள் இல்லா மனும் கட்டிடங்களுடன் சேர்ந்து இல்லா மனும் விவசாயத் துக்கு மட்டும் உபயோகிக்கப் படாதது மான நிலங்கள்.	விவசாயத்துக்கு மட்டும் உபயோகிக்கப்படும் நிலங்கள்.
பொதுக்காரியங்களுக்காக சொத்து வரி	வருட மதிப்பின் பேரில் 5 சதவிகிதம்.	320 சதுர கெஜத்துக்கும் அதன் பாகத்திற்கும் ரூ 0-10-0	1920ம் வருஷத்திய திருத்தப்பட்ட மதராஸ் லோக்கல் போர்டுகள் ஆக்ட் 79வது பிரிவுப்படி வருஷ மதிப்பில் 20 சதவிகிதம்.
விளக்குவரி	ரூ 1 சதவிகிதம்	ரூ 0-2-0	ரூ 2½ ரூ
கல்கு சுத்தம் செய்வதற்கானவரி	ரூ 1½ சதவிகிதம்	ரூ 0-2-0	ரூ 2½ ரூ
தண்ணீர் சாக்கடை வரி	ரூ 1½ சதவிகிதம்	ரூ 0-2-0	
மொத்தம்	ரூ 9 சதவிகிதம்	ரூ 1-0-0	25 சதவிகிதம் அல்லது அரை வருஷத்திற்கு (அரை வருஷத்திற்கு) கால் பாகம் (அரை வருஷத்திற்கு)

குறிப்பு:— (1) தண்ணீர் சாக்கடை வரித்துவையானது தண்ணீர் சுப்பைக்கும் ஜலதாயை திட்டத்துக்கும் சமமாகப் பகிரப்படும்.

(2) மதராஸ் ஜில்லா முனிசிபாலிடி ஆக்ட் 83 (5) பிரிவுப்படி யாதொரு கட்டிடமும் அதைச் சேர்ந்த நிலத்தின் வருஷவாரி வாடகை மதிப்பானது மொத்தத்தில் 18 ரூபாய்க்கு மேற்படாதிருந்தாலும் அதன் சொந்தக்காரருக்கு சொத்து வரி விதிக்கப்பட்ட வேறே யாதொரு கட்டிடமாவது, சிலமாவது இல்லாமலிருந்து, அவர் தொழில் வரி அல்லது வருமான வரி செலுத்துவதற்கு உட்பட்டவராயிராத பட்சத்திலும் ஷு கட்டத்திற்கும் அதைச் சேர்ந்த நிலத்திற்கும் சொத்து வரி செலுத்துவதன்மீதும் விலக்கு கொடுக்கப்பட்டிருக்கிறது.

முனிசிபல் ஆபீஸ்,
அருப்புக்கோட்டை
30-8-1948

K. நாராயணஸ்வாமி,
ஸ்பெஷல் ஆபீஸர்.

ஸ்ரீ சத்தி பிரஸ், அருப்புக்கோட்டை.

Tax - Education - Aruppukottai Mty. Levy ordered.

p.p. 9.19. Ref. From the S.O. Aruppukottai Mty. No. 1288-48. dated 27/8/48, and dated 31-8-48.

Order No. 2611 Edu. & 22/9/48
Ms.

vide (A)
for a precedent

Under Section 34. of the Madras Ele. Edu. Act, 1920, as amended, the Govt. direct the Municipal Council, Aruppukottai to levy Education tax in its Area at 25% of the property tax per half year with effect from 1-10-48.

To
The S.O.
Aruppukottai Mty.
The Exr. & A.
The S.O.
1.5.2.

14.9.48
14/9/48
16/10/48

24/11/48
[Faint handwritten notes and dates, including 24/11/48 and 24/11/48]

~~Notes~~
Memo No. 38543-21/48-2. Edu. S. 2.6.48
E.P.H. (C.D.)
Tax- Edu- Suppukottai Mfg- Levy of.
Ref. From the S.O. Suppukottai Mfg; No. 21-27/48
dated 21-4-48 and Tel. of 29.5.48.
The matter is under consideration.
M. 2.6.48
26/6/48
[Signature]
2-6-48
[Signature]

Ex PH C/Deft

L.A. may now be requested to state as to whether
orders on the question referred to of A at p. 4 ante
have been issued, and if so they may kindly be put up.

Ms
8.6.48
JG/10

me
8/6/48 LA

L.A. Dept (A)

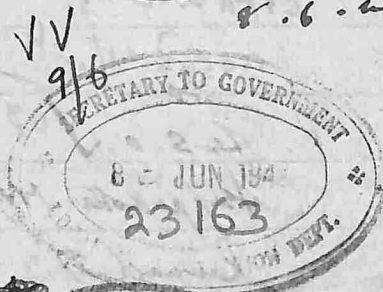
EdPH may be informed that the
matter referred to at p. 4 ante is has been
still under consideration in this Dept till now
and that a copy of the orders issued separately
thereon will be communicated in due course.

with these remarks this may be returned to EdPH UO.

Ms
8.6.48
JG/10

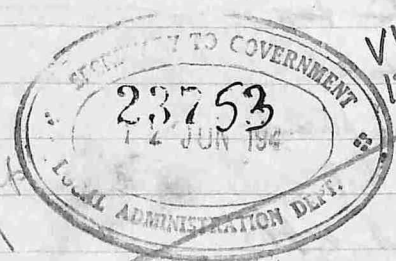
9.1.61 ut Ex PH A 9/6 LA 23163/4
8-6-48

Ex PH UO-M
38543 C/1/48-3
8.6.48



Vide L.F.
A

Ex PH UO-M
38543 C/1/48-4
12.6.48



Om NO 18358/48-5A

com 9-6-48

there were no orders on the note of L.A. at p. 8 ante.
A copy of the order referred to by L.A. has been issued,
but it does not relate to property tax. It has been
ascertained from the L.A. that the orders have yet to issue
in property tax and that the corrected file is now in
circulation. This may therefore be over till
15-6-48. L.A. may see this meanwhile.

Ms
12.6.48
JG/10

Om
12/6/48 LA

L.A. Dept (A)

pending the final issue of London's
in the matter of the SOS of the newly
constituted municipalities have been asked
to follow the procedure prescribed
in sections 78 and 80 of the M.D.M. Act
1920 and to proceed with the
assessments of persons and

to 4
 properties to all the taxes ^(including property tax.) with these remarks this may be returned to E & P H UO. Final orders will be issued on receipt of the opinion of the Advocate General.

12.6.48
 12.6.48

1316248 {
 13/6
 43872
 43872
 19-6-48
 1A

(Previous notes need not be read) L.P.H. (C) Deph. 19-6-48

In his letter at p.p. 1-2. ante, the S.O. Aruppukottai Mty. has requested the Govt. to sanction the levy of Education tax in the Mtl. area. This Mty. is one of the newly constituted Municipalities. The question of levying the property tax in place of the house tax levied formerly is under consideration in L.A. pending issue of final orders on the question, the L.A. dept. have issued instructions in Memo No. 18258-48-5.A. 9.6.48

(E)

Edmt PH. uo.
 38543/48-1-Cl.
 16-6-48

ASST. SECRETARY TO GOVERNMENT
 24228
 17-6-48

The S.O. may be asked to fix the rate of Edn tax at a certain percentage of the property tax & take action for levy. L.A.

to all the S.O. of the newly constituted Mty. to follow the procedure prescribed in Sections 78 and 80 of the M.D.M. Act, publish the final notification required before 1-8-48, and proceed with the assessment of persons and properties to all the taxes referred to in the Memo for the first half of 1948-49.

Edu. tax is levied in the Mtl. areas under Sections 34 and 35 of the Madras Edu. Edu. Act, 1920, as amended, at a certain percentage of the property tax. In view of this it would seem that orders on the levy of Edu. tax can be issued only after the rate of levy of property tax is fixed by the L.A. dept. The S.O. may be informed accordingly. He may also be told that the Education tax on buildings and vacant lands should be at a certain percentage of the property tax and not as at A at p.3 ante.

L.A. and Legal may see.

15.6.48
 15/6/48

16/6/48 L.A. Legal

L.A. Dept (A)
 E & P.H. note from p 10 ante may be perused. and the file passed on to Legal UO. It may be stated that, in para 3 of Govt Memo no 18358-48-5.A 9-6-48 the S.O. of the Aruppukottai among certain other mty. has been asked to take necessary action to follow the procedure prescribed in section 78 & 80 of the M.D.M. Act for the levy of taxes including property tax and to proceed with the assessment of persons & properties from 1-4-48 pending further orders of Govt. It is for consideration whether the S.O. may not be asked similarly to fix the rate of edu tax in accordance with the principle referred to at B above

proceed further to levy the tax pending further orders.

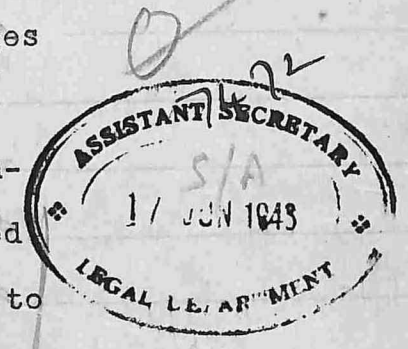
With these remarks, the file may be passed to the Legal Dept. use.

17.6.48
17.6.48
17.6.48

Legal. 17/6

Legal Department L.A. 24288-68-1A
17-6-48

Section 34 (1) of the Elementary Education Act provides for the levy of education tax at such percentages as may be considered suitable of the heads of taxation specified in that section. Property tax is also mentioned in that section. Property tax has not yet been levied and consequently it will not be in order for Government to accord previous sanction at present to the levy of the education tax on the basis of a tax which is not levied in the municipality. There is however no objection to the Special Officer considering proposals for fixing the rate of the education tax and to taking preliminary steps so that he can promptly give effect to any decision that may be taken. Formal proceedings for the assessment of persons to such tax can however be taken only after the tax is levied, that is to say, after the previous sanction to such levy is accorded by Government.



22.6.48
22.6.48



EPH 45921



Please see the views of Legal above.
A draft memo to the S.O. Aruppukottai Mty. is subd. below for approval.

L.A. may see before issue
23/6/48 L.A.

L.A. 25003/48
23.6.48



Draft om. below may be perused and the file returned to E.P.H. UO.

23.6.48

23/6/48
23/6/48

23/6/48

p. 7-8 of
p. 15 of

[Issued as Memo No. 38543. 21/48-7. Edn. 8. 24.6.48.]
[Issued as Memo No. 38543. 21/48-8. Edn. dated 23.8.48]

p. 19 of

L.A. 65114/48. From the S.O. Aruppukottai Mty.
No. 1288-21/48 dated 31.8.48

Please see the memo at p. 15 of, and the reply from the S.O. Aruppukottai Mty. at p. 19 of.

It is observed that the final notification under Section 80 of the M.D. M. Act fixing the rate of property tax in the Municipality has been published.

The rate at which Edn. tax is proposed to be levied is 25% of the property tax per half year.

In his letter dated 27.7.48 the S.O. proposed that the Edn. tax may be levied from 1.10.48.

The Property tax takes effect from 1-4-48, the date from which the panchayat was converted into a Municipality. Therefore the Edn. tax may also take effect from 1-4-48.

A draft order is subd. below for approval.

L.A. may see before circulation.



25003 21/48-9

L.A. 36926-9-48
17-9-48

L.A.

Seen Mrs. S. 16.9.48
16.9.48

24.0.0.49.3
22.0.0.49.3
20.0.0.49.3