

Edu. & H. (1947) Department.

M.S. SERIES.

G.O. NO. 2951 Edu.

Dated 21. 9. 1949.

[Despatch Abstract.]

Tan - Education - Municipal Council, Tindivanam.
Levy of - Sanctioned.

No. 878/A3/49

(2)

Municipal Office, Tindivanam,
Dated: 19-4-49.

From Sri. R. S. Chalingam,
Special Officer,
Tindivanam Municipality.

To The Secretary to Government,
Education and Public Health
Department, M A D R A S.

Thro' The Inspector of Municipal Councils
and Local Boards, M A D R A S.



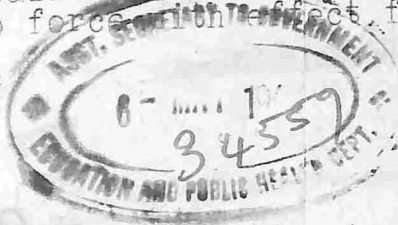
Subject: Tax-Tindivanam Municipality-Levy of Education tax-
Orders requested.

Tindivanam has been constituted into a Municipality with effect from 1-4-49 and all the 7 Elementary schools in the Municipal area now run by the District Board, South Arcot, have to be taken over by the Municipality. The annual cost of running the schools is estimated at Rs.10,000/-and the council proposes to levy Education tax on all lands and buildings within the Municipality to meet the expenses in running the schools. A statement of estimated receipts and charges of the Municipality by the proposed levy is enclosed and I request that the Government may kindly be pleased to permit under section 34 of the Elementary Education Act, the Municipality to levy half yearly, an Education tax at 1% on all lands and buildings and at 1/16% of the capital value on all lands not used exclusively for

P.T.O.

2
Agricultural purposes and are not occupied by or adjacent and appurtenant to buildings. Early orders are requested as the levy has to be brought into force with effect from 1-4-49.

VV:



Receipts.

Lakshman 11/9/49
SPECIAL OFFICER.

charges.

Elementary Education tax Rs. 8,000

Subsidy from Government
under Elementary Education Rs. 3,500

Payment of staff,
Contingencies,
House rent

Rs. 10,000

Abate of collection

Charges

Rs. 500

Equipment ...

Rs. 500

Office of the Inspector
Total Rs. 11,500

11,000

Closing Balance Rs. 500/-

N.D. 21/4/49

Forwarded.

Dee...

30/4.

for Inspector

to be sent to the Secy. to Govt. P.H. Dept.

Rec.No. 43-878/49.

3
Municipal Office, Tindivanam, 3
Dated: 18-5-1949.

From

Sri. R.S. Ramalingam,
Special Officer,
Tindivanam Municipality.

To
The Secretary to Government,
Education and Public Health,
Department, M A D R A S.

Sir,

Sub: Tax-Tindivanam Municipality-Levy of Education tax-
Orders requested.

398
Ref: This office Rec.No. 43-878/49-dated 19-4-49. *page 12*

I request that the Government may be pleased to pass early orders on the proposal of the council to levy Education tax on all buildings and lands within the Municipality with effect from 1-4-49.

LA.D(1)
VV: *EPD. 4.0.0.*

21 MAY 1949

22344

Lakshman
SPECIAL OFFICER.

LA. 0.0 22344/4-1A
24.5.49

Rec.No. 43-878/49.

Municipality

Rec.No. 43-878/49.

Municipal Office, Tindivanam, 5
Dated: 7-6-1949.

From

Sri. R. S. Ramalingam,
Special Officer,
Tindivanam Municipality.

To.
The Secretary to Government,
~~Education & Public Health~~
Department, M A D R A S.

Sir,

Sub: Tax-Tindivanam Municipality-Levy of Education
tax-Orders requested.

43953 Ref: This office No. 878/49-dated 19-4-49. / page 1 - 2 ante

I request that the Government may be pleased to pass
early orders on the proposal of the council to levy
Education tax on all building and lands within the Munici-
pality with effect from 1-4-49.

VV:

Ramalingam
SPECIAL OFFICER.

Rec.No.A4-878/49.

From

Sri. R. S. Ramani,
Special Officer,
Tindivanam Municipality

To

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

Sir,

Sub: Tax-Tindivanam Municipality-Levy of Education Tax-
Immediate orders-requested.

Ref: Correspondence ending with this office letter No.
878/49-dated 7-6-49.

The General revision of assessments on all lands and build-
ings in this newly constituted Municipality has been taken up
and before issue of notices contemplated under rule 9, schedule
IV of Madras District Municipalities Act, books have to be pre-
pared showing the correct tax for each assessment and this
requires the percentage of levy from 1-4-49. I request that
in the above circumstances Government may kindly be pleased to
pass immediately orders on the council's proposal to levy
Education tax with effect from 1-4-49.

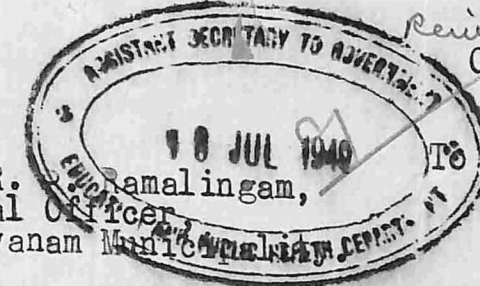
VV:

K. Ramani
SPECIAL OFFICER.

A4-878/49.

From

Sri. R. Ramalingam,
Special Officer,
Tindivanam Municipality.



Office of the Municipal Councils,
Tindivanam, dated, 11-7-'49.

The Secretary to Government,
Education and Public Health
Department, M A D R A S.

Sir,

Sub: Tax-Tindivanam Municipality-Levy of Education tax-
proposals-Submitted.

Ref: Government Memorandum No.34559/49-C1-Education-d/-4-7-49.

53479
page 9

I submit a copy of the Council's proceedings resolving the levy of Education tax on all lands and buildings within the Municipality at rates given below and I request that the Government may kindly be pleased to approve the rates with effect from 1-4-49 and issue a direction to that effect under section 34 and 35 under Elementary Education Act. The direction is requested as the council has already completed the formalities under section 78 and 80 of the District Municipalities Act regarding the levy of Property tax and as the levy of Education tax by the Municipality would delay the issue of bills and collection of taxes if the formalities of section 78 and 80 of the District Municipalities Act are ~~gainst~~ to be observed once again.

1. Education Tax: Half yearly- on all buildings and lands within Municipality at 12% of the property tax ie 6% on the annual value of lands and buildings (b) 2% of the annual value of lands used exclusively for agricultural purposes.
2. Education tax: Half yearly-on all lands not used exclusively for agricultural purposes and are not occupied by or adjacent or appurtenant to buildings at 20% of the property tax ie. 5/16 % of the capital value of the lands.

VV: Copy submitted to the Secretary to Government,
Local Administration Department, Madras.

K. Ramani
SPECIAL OFFICER.

12
Extract from the proceedings of the Special Officer, Tindivanam ^{revised - vide p. 17 & 18} (13)
Municipality passed at the Ordinary meeting held on Monday the 11-7-49
at 5 P.M. in the Municipal Office, Tindivanam.

No.84. Government Memorandum No.34559/49-C1-Edu.& P.H.dated 4-7-49 to
send up proposals for Education tax. ^{p. 9 ante}

" Education tax shall be levied half yearly with
effect from 1-4-49 on all lands and buildings
within the Municipality at 12% of the property tax.

2. Education tax shall be levied half yearly
with effect from 1-4-49 ~~exclusively~~ on all
lands not used exclusively for agricultural
purposes and are not occupied by or adjacent
and appurtenant to Buildings at 20% (Twenty)
of the property tax."

/True copy/

Sd. A.S. Ramalingam,
Special Officer.

K. Ramalingam
SPECIAL OFFICER.

14/10
Extract from the proceedings of the Special Officer, Tindivanam Municipality passed at the Ordinary meeting held on Monday the 11-7-49 at 5 P.M. in the Municipal Office, Tindivanam.

No. 84. Government Memorandum No. 34559/49-C1-Edu. & P.H. dated 4-7-49 to send up proposals for Education tax.

"Education tax shall be levied half yearly with effect from 1-4-49 on all lands and buildings within the Municipality at 12% of the property tax.

2. Education tax shall be levied half yearly with effect from 1-4-49 ~~exclusively~~ on all lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings at 20% (Twenty) of the property tax."

Sd. R.S. Ramalingam,
Special Officer.

\\ true copy \\

SPECIAL OFFICER.

A4-878/49.

55887

9

Office of the Municipal Councils,
Tindivanam, d/-20-7-1949.

From

Sri. R.S. Ramalingam,
Special Officer,
Tindivanam Municipality.

To
The Secretary to Government,
Education and Public Health Department,
M A D R A S.

Sir,

Sub: Tax-Tindivanam Municipality-Levy of Education tax-Revised proposal
Submitted.

Ref: Government Memorandum 34559/49-C1-Edu-dated 4-7-49 and this
office letter No. 878/49-dated 11-7-49. *p. 9 ante*
page 11-13 ante

55887

I submit that ~~tax~~ further to my report No. A4-878/49-dated 11-7-49, the Special Officer, South Arcot District Board advises me that the total number of Schools within the municipal area is 9 and that there are 36 teachers working therein. Based on the data furnished by the Special Officer a budget is prepared for Elementary Education fund and as will be seen therefrom the levy of Education tax at 12% of the property tax ~~would be quite~~ inadequate and would require immediate revision. I therefore submit a revised resolution of the Council on the levy of Education tax within the Municipality ~~and~~ at rates given below and I request that the Government may ~~kindly~~ be pleased to approve the rates with effect from 1-4-49 and issue direction to the effect under section 34 and 35 of Elementary Education Act for the reasons explained in my letter referred to above. Copy of Council's resolution is enclosed. *p. 17 infra*

- I. Education Tax-Half yearly: on all lands and buildings within Municipality at ~~12%~~ of property tax (ie.) 6% on the annual value of lands and buildings. (b) 2% of the annual value of lands used exclusively for agricultural purposes.
- II. Education Tax-Half yearly: on all lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings at 20% of the property tax ie. 5/16% of the capital value of lands.

VV: Copy submitted to the Secretary to Government,
Local Administration Department, MADRAS.

R. Ramalingam
SPECIAL OFFICER

Office of the Municipal Councils
Tindivanam, 6-20-7-1949.
Sri. R.S. Ramalingam,
Special Officer,
Tindivanam Municipality.

Sub: Tax-Tindivanam Municipality-levy of education tax-revised proposal
Submitted.
Ref: Government Memorandum No. 3433/49-01-30 dated 4-7-49 and this
Office letter No. 878/49 dated 11-7-49.

I submit that I further to my report No. 44-878/49 dated 11-7-49
Special Officer, South Arcot District Board advises me that the total
of schools within the municipal area is 9 and that there are 38
teachers working therein. Based on the data furnished by the Special Officer
I have prepared for Elementary Education fund and as will be seen there-
in the levy of Education tax at 12% of the property tax will be quite
adequate and would require immediate revision. I therefore submit a revised
resolution of the Council on the levy of Education tax within the "muni-
cipality" and at rates given below and I request that the Government may kindly
be pleased to approve the rates with effect from 1-4-49 and issue direction
the effect under section 34 and 35 of Elementary Education Act for the
same explained in my letter referred to above. Copy of Council's resolution
is enclosed.

Education tax-Half Yearly: on all lands and buildings within Municipality
at 12% of property tax (ie. 6% on the annual value of lands and build-
ings). (b) 5% of the annual value of lands used exclusively for agricul-
tural purposes.
Education tax-Half Yearly: on all lands not used exclusively for agricul-
tural purposes and are not occupied by or adjacent and appurtenant to
buildings at 5% of the property tax ie. 2 1/2% of the capital value of the
lands.

Copy submitted to the Secretary to Government,
Local Administration Department, MADRAS.

Extract from the proceedings of the Special Officer, Tindivanam Municipa-
-lity passed at the Special Meeting held on Wednesday the 20th July
1949 at 11 A.M. in the Municipal office buildings.

Present: Sri. R.S. Ramalingam.

No.104. Letter of the Special Officer, South Arcot District Board
Cuddalore regarding the transfer of District Board Elementary
Schools within the Municipal limits to the Municipality and the
Municipal Special Officer's note thereon.

1. "In modification of the proceedings of the Council
No.84 dated 11-7-49, the Council resolves to levy with
effect from 1-4-49.
(a) Education tax, half yearly on all buildings and lands
within the Municipality at 25% (twenty five) of the
property tax.
(b) Education tax half yearly on all lands not used
exclusively for agricultural purposes and are not
occupied by or adjacent and appurtenant to buildings at
20% (twenty) of the property tax.

II. XX XX XX
/True copy/
Sd. R.S. Ramalingam,
Special Officer.
SPECIAL OFFICER.

18

Extract from the proceedings of the Special Officer, Indivanan Municipality passed at the Special Meeting held on Wednesday the 20th July 1949 at 11 A.M. in the Municipal office building.

Present: Sri. S. S. Ramalingam.
No. 104. Letter of the Special Officer, South Arcot District Board regarding the transfer of District Board Elementary Schools within the Municipal limits to the Municipality and the Municipal Special Officer's note thereon.

I. In modification of the proceedings of the Council No. 84 dated 11-7-48, the Council resolves to levy with effect from 1-4-49.
(a) Education tax half yearly on all buildings and lands within the Municipality at 20% (twenty five) of the property tax.
(b) Education tax half yearly on all lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings at 20% (twenty) of the property tax.

XX
XX
XX
Special Officer.
Special Officer.
Special Officer.
(True copy)

11
Elementary Education Budget of the Indivanan Municipality for 1949-50-

RECEIPTS.

Education tax	Rs. 11,500
Government Grant under section 37 of Elementary Education Act and proviso thereunder (approximately)	Rs. 10,500
Contribution from General Accounts	Rs. 5,000
Total	Rs. 27,000

EXPENDITURE.

1. Pay of teachers	Rs. 14,110
2. Dearness Allowance	" 8,200
3. Provident Fund	" 840
4. Collection charges	" 1,300
5. Rent for buildings	" 660
6. Contingencies	" 1,000
7. Equipment	" 150
8. Repairs to buildings	" 150

Total Rs. 26,410
Closing balance " 590
Grand Total " 27,000

[Signature]
SPECIAL OFFICER.

EXPENDITURE		RECEIPTS	
1. Pay of teachers	Rs. 11,500	1. Tax	Rs. 11,500
2. Dearness Allowance	8,200	2. Government Grant under	
3. Provident Fund	840	3. of Elementary	
4. Collection charges	1,200	4. of Act and provision	
5. Rent for buildings	680	5. (approximately)	
6. Contingencies	1,000	6. Contribution from	
7. Equipment	150	7. Local Accounts	
8. Repairs to buildings	150		
Total	Rs. 26,410	Total	Rs. 27,000
Closing balance	520		
Grand Total	Rs. 27,000		

SPECIAL OFFICER.

A4-878/49.

From
Sri. R.S. Ramalingam,
Special Officer,
Tindivanam Municipality.

Office of the Municipal Councils,
Tindivanam, d/-20-7-1949.

To
The Secretary to Government,
Education and Public Health Department,
MADRAS.

31870

Sir,
Sub: Tax-Tindivanam Municipality-Levy of Education tax-Revised proposal Submitted.
Ref: Government Memorandum 34559/49-C1-Edu-dated 4-7-49 and this office letter No.878/49-dated 11-7-49.

I submit that further to my report No.44-878/49-dated 11-7-49, the Special Officer, South Arcot District Board advises me that the total number of Schools within the municipal area is 9 and that there are 36 teachers working therein. Based on the data furnished by the Special Officer a budget is prepared for Elementary Education fund and as will be seen therefrom, the levy of Education tax at 12% of the property tax would be quite inadequate and would require immediate revision. I therefore submit a revised resolution of the Council on the levy of Education tax within the municipality and at rates given below and I request that the Government may kindly be pleased to approve the rates with effect from 1-4-49 and issue direction to the effect under section 34 and 35 of Elementary Education Act for the reasons explained in my letter referred to above. Copy of Council's resolution is enclosed.

- Education Tax-Half yearly: on all lands and buildings within Municipality at 6% of property tax (ie.) 6% on the annual value of lands and buildings. (b) 2% of the annual value of lands used exclusively for agricultural purposes.
- Education Tax-Half yearly: on all lands not used exclusively for Agricultural purposes and are not occupied by or adjacent and appurtenant to buildings at 20% of the property tax ie. 5/16% of the capital value of the lands.

VV: Copy submitted to the Secretary to Government,
Local Administration Department, MADRAS.

SPECIAL OFFICER.

94/878-

05815 A 8

Sub: Tax-Tribute Municipal Levy of Education tax-revised proposal

57102

I submit herewith further to my report No. M-87849-dated 1-7-49
Special Office, North West District Board advises me that the total
number of schools within the municipal area is 9 and that there are 36
teachers employed therein. Based on figures furnished by the Special Officer,
I have prepared for Elementary Education tax at rate of 10% and as will be seen there
is no levy of Education tax at 10% on the property tax which would be quite
adequate and would require immediate revision. I therefore submit a revised
resolution of the Council on the subject of Education tax within the munici-
pality was at rates given below and I request that the Government may kindly
please to approve the rates with effect from 1-4-49 and same date.
The effect under section 84 and 85 of Elementary Education Act for the
years examined in my letter referred to above. Copy of Council's resolution
is enclosed.

Exemption tax-half yearly: on all lands and buildings within "agricultural" at 1/2% of the annual value of lands and buildings (i.e., 1/2% of the annual value of lands used exclusively for agricultural purposes).

Exemption tax-half yearly: on all lands not used exclusively for agricultural purposes and are not accounted by or exempt and equivalent to buildings at 2 1/2% of the property tax i.e. 1/10 of the capital value of the land.

Copy submitted to the Secretary to Government,
Local Administration Department, MADRAS.

Extract from the proceedings of the Special Officer, Tindivanam Municipality passed at the Special Meeting held on Wednesday the 20th July 1949 at 11 A.M. in the Municipal office buildings.

Present: Sri. R.S. Ramalingam.

No.104. Letter of the Special Officer, South Arcot District Board Cuddalore regarding the transfer of District Board Elementary Schools within the Municipal limits to the Municipality and the Municipal Special Officer's note thereon.

1. "In modification of the proceedings of the Council No.84 dated 11-7-49, the Council resolves to levy with effect from 1-4-49.

(a) Education tax, half yearly on all buildings and lands within the Municipality at 25% (twenty five) of the property tax.

& (b) Education tax half yearly on all lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings at 20% (twenty) of the property tax.

II. XX

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XV

/True copy/

Ed. A.S. Ramalingam,
Special Officer.

L. Kamal
SPECIAL OFFICER.

14

25/2

Elementary Education Budget of the Pindivanam Municipality
for 1949-50-

RECEIPTS.

Education tax	Rs. 11,500
Government Grant under Section 37 of Elementary Education Act and proviso thereunder (approximately)	Rs. 10,500
Contribution from General Accounts	Rs. 5,000

Total Rs. 27,000

EXPENDITURE.

1. Pay of teachers	Rs. 14,110
2. Dearness Allowance	" 8,200
3. Provident Fund	" 840
4. Collection charges	" 1,300
5. Rent for buildings	" 660
6. Contingencies	" 1,000
7. Equipment	" 150
8. Repairs to buildings	" 150

Total Rs. 26,410

Closing balance " 590

Grand Total " 27,000

K. S. S. S.
SPECIAL OFFICER.

5/9/49
23/9/49
C/15
27
Edw. H. H. Deptt (C)
Sub:- Tax - Education - Municipal Council
Tindivanam - Levy of - Sanctioned

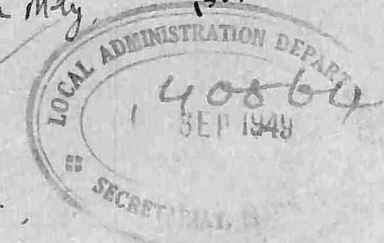
Page 1, 11 & 159 from the S.O., Tindivanam Mty, No. 878-A3/49, dated 19.4.49 and No. A4-878/49, D. 11.7.1949

Go. (MS.) No. 2951, Edw., dated 21.9.1949.

Under sub-section (2) of section 34 and sub-section (1) (a) of section 35 of the Madras Elementary Education Act, 1920, as amended, the Govt. sanction the proposal of the Special Officer, Tindivanam Municipality, to levy within the Tindivanam Municipal area education tax at the rates mentioned below with effect from 1.4.1949:-

- (i) 25% of property tax per half year on buildings and lands;
- and (ii) 20% of property tax per half year on all lands not exclusively used for agricultural purposes and not occupied by or adjacent and appertenant to buildings.

Despd
21/9
To
The S.O., Tindivanam Mty.
" Enr. S.F.A.
" L.A.D.P.I.
" L.A. Deptt.
(2 SC's)



Note:- L.A. no. for acceptance or remarks before circulation.

Edw. H. no. No. 559/49-3-C1-Edu. 16.9.1949.

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4/19/91
L.A. no. 40864/49-16
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Draft may be accepted. 16.9.49
P. Secy

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H.N. (E.L.)

H.N. (L.A.)

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