

E. P. H. (1949) Department.

Ms. SERIES.

G.O. NO. 2964 Edw.

Dated 23. 9. 1949.

[Despatch Abstract.]

Elementary Education — Mettupalayam Mty.
 Levy of education tax — Taking over of
 schools from Coimbatore District Board —
 Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	1121	Edu.	12.4.1949				

Further Papers.

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

From

Sri D. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalayam Municipality,
Mettupalayam.

To

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

Through

The Director of Public Instruction,

Madras.

Roc.No.C-1-1055/1948.
Sir,

Dated 28th February 1949.

Sub:- Education Tax - Mettupalayam Municipality -
Levy of - Sanction - Requested.

- - -

not put up This Municipality was constituted with effect from 1-10-1948 in G.O.No. 1632, L.A., dated 4-9-1948 in the place of the Mettupalayam Panchayat which functioned till 30-9-1948. Prior to the constitution of this Municipality, the District Board, Coimbatore, was maintaining the undermentioned five Elementary Schools at a recurring cost of about Rs. 14,000/- per annum. With the Constitution of the Municipality, the District Board moved in December 1948 for the transfer of the Schools to the management of the Municipality. It would be convenient if the schools are handed over to the municipality with effect from the next School-year (i.e. from June 1949).

1. Board Muslim Girls School.
2. Board Muslim Boys' School.
3. Board Mixed school.
4. Board Hindu Girls School.
5. Board Muslim Boys' compulsory School.

As according to the provisions of law, Elementary Education within the Municipal area is an obligatory item of expenditure for the Municipality concerned; and the District Board cannot also spend its money on Elementary Education outside its ~~X~~own jurisdiction, except with the Special Sanction of the Government. For these reasons, the Municipal Council has in its resolution No. 8 dated 23-2-1949 decided to take over these schools with effect from the commencement of the School-year 1949-50. These schools require strengthening of

P.T.O.

- 2 -
of staff and additional equipment and it is expected that the expenditure on them in the first year will be about Rs. 16,000/-.

It will be impossible without affecting the General resources of this Municipality, to contribute from the General account a substantial sum of about Rs. 16,000/- every year for managing these schools. Even presuming that the fixed grant ~~xx~~ payable for these schools by the Government, under the proviso to Section 37(a) of the Elementary Education Act, amount to five to eight thousand rupees, there will still be a heavy amount to be contributed from the General Account; and such a large contribution from the General Funds of a newly created ~~xx~~ small Municipality like Mettupalayam is bound to cripple the council's resources for giving the other urgently needed civic amenities to the town. It is therefore necessary to place the Elementary Education Account in a self supporting state; and accordingly the Council has proposed to levy an Elementary Education Tax at 1% per half year on the Annual Value of Buildings and on lands occupied by or appurtenant to buildings; and at 3/50% per half year on the Capital Value of all lands other than those occupied by or appurtenant to buildings and those exclusively used for agricultural purposes. This levy is expected to bring in about Rs. 9,000/- per ~~half~~ year as Education Tax and this amount together with the equal grant of Rs. 9,000/- under Section 37 of the Elementary Education Act and the fixed grant paid by the Government for these Schools under the proviso to Section 37 of the Madras Elementary Education Act would place the Elementary Education Account in a sound financial position and will enable the Municipality to strengthen the existing schools and open more schools, as the elementary educational needs of this town are not satisfactorily met now by the existing schools in the town (both public and private).

Enclosing a copy of the Council's resolution No. 8 *h. singh*

P.T.O.

- 3 - (M)
No. 8 dated 23-2-49 on this subject, I beg to ~~request~~ request that, in the foregoing circumstances, the Government may be pleased to accept the proposal of the Council and to accord sanction for the levy of Elementary Education Tax on Buildings and lands at 1% per half year on their annual value, with effect from 1-4-1949 and to pay an equal contribution to the Municipality under Section 37 of the Madras Elementary Education Act.

As there is not sufficient time for the Municipality to publish the necessary notices under Section 78 of the Madras District Municipalities Act, call for objections etc. before the commencement of the next official year, it is requested that the Government may be pleased to issue a direction under Section 35 of the Madras Elementary Education Act to this Council for the ~~large~~ levy of the Education ~~xx~~ Tax on ~~the~~ buildings and lands other than lands which are used exclusively for agricultural purposes. In this connection I submit herewith ~~xx~~ a printed copy of the rates of taxes levied in this Municipality from 1-10-1948.

pages 8 info

Quang
Commissioner.

Copy submitted to Inspector of Municipal Councils and Local Boards, 1st Line Beach, Madras.-1.

Copy to A-1-1323/48.

San.1/3.

h. singh
1-3-49.

(✓) 455 5

Proceedings of the Municipal Council, Mettupalayam,
passed at its ordinary meeting (Sitting of the Special Officer)
held in the Municipal Office, Mettupalayam on Wednesday the
23rd February 1949 at 4 P.M.

----- not read

Subject:- Letter No. 317/48 dated 17-1-49 from the Deputy Inspector
of Schools (East Range) Coimbatore, requesting to take over
the District Board Elementary Schools in the area of this
Municipality and to run them as Municipal Schools and the
note of the Commissioner thereon. (No. Cl-1055/48).

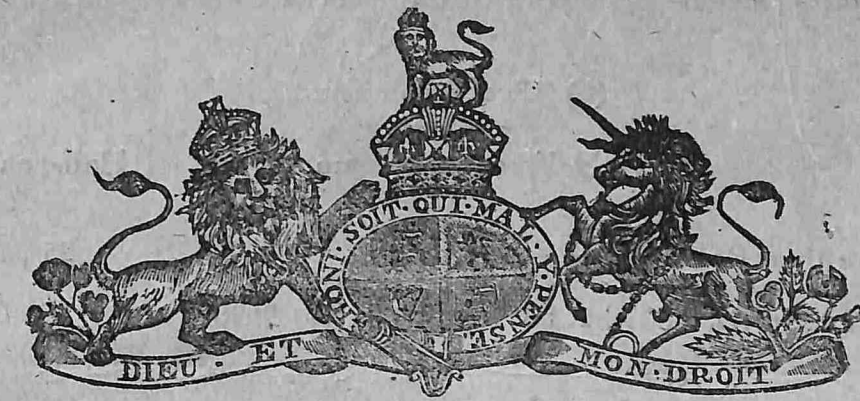
Municipal Council's Resolution No. 8/23-2-49.

The Commissioner's proposals are agreed to and sanctioned.
The Government may be moved to pass orders for the levy
of Education Tax on Buildings with effect from 1-4-49 at 1% of
the Annual value per half year and on vacant lands (other than
lands appurtenant to buildings or used exclusively for agricultural
purposes) at 3/50% of the Capital value thereof per half year.
The Government may also be requested to pay this Council a contri-
bution equal to the amount of tax realised by the Municipality
and also pay the Municipality the subsidy hitherto paid to the
District Board in respect of the Schools to be taken over from
the District Board.

(True copy) Sd. D. Thangiah,
Special Officer.

SGS/1.3 &

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113
Commissioner & Special Officer.



Supplement to the Coimbatore District Gazette.

R. O. C. No. A-1-1072/1948.

METTUPALAYAM MUNICIPALITY.

Notification under Section 80 of the Madras District
Municipalities Act 1920.

Under Section 80 of the Madras District Municipalities Act 1920 (as amended) it is hereby notified for the information of the public that the Mettupalayam Municipal Council has in its resolution No. 1 dated the 19th January 1949 determined to levy with effect from 1st October 1948, in the entire areas comprising the Mettupalayam Municipality, the following taxes at the rates mentioned below:-

- (a) Property Tax on all buildings and lands,
- (b) Profession Tax,
- (c) Tax on Carriages and Animals, and
- (d) Tax on Carts.

at the Half-Yearly rates shown below:—

(a) Property Tax.

Class for properties.	Tax for general purposes per half year	Lighting Tax per half year	Scavenging tax per half year.	Water and Drainage tax per half year	Total per half year.
(I) On buildings and on lands occupied by and appurtenant to buildings	3-1/2% of the annual value	1/2% of the annual value.	1% of the annual value.	2-13/16% of the annual value.	7-13/16% (Seven and thirteen sixteenths) percent of annual value.
II) On lands not used exclusively for agricultural purposes and not occupied by, or adjacent to buildings.	21/100% of the capital value.	3/100% of the capital value.	3/50% of capital value.	27/160% of the capital value.	15/32% (Fifteen thirty seconds) per cent of the capital value.
III) On lands exclusively used for agricultural purposes.	25% of the annual value as defined in Section 81 (4) of M. D. M. Act.	Nil.	Nil.	Nil.	25% of the annual value as defined in Section 81 (4) of the M.D.M. Act.

Proceedings of the Municipal Council, Mettupalayam, passed at its ordinary meeting (Sitting of the Special Officer) held in the Municipal Office, Mettupalayam on Wednesday the 23rd February 1949 at 4 P.M.

Subject:- Letter No. 817/48 dated 14-1-48 from the Deputy Inspector of Schools (East Range) Coimbatore, requesting to take over the District Board Elementary Schools in the area of this Municipality and to run them as Municipal Schools and the note of the Commissioner thereon. (No. 61-1052/48).

Municipal Council's Resolution No. 8/23-2-49.

The Commissioner's proposals are agreed to and sanctioned. The Government may be moved to pass orders for the levy of Education Tax on buildings with effect from 1-10-48 at 1% of the Annual value per half year and on vacant lands (other than lands appurtenant to buildings or used exclusively for agricultural purposes) at 2/50% of the Capital value in thereof per half year. The Government may also be requested to pay this Council a contribution equal to the amount of tax realised by the Municipality and also pay the Municipality the subsidy hitherto paid to the District Board in respect of the schools to be taken over from the District Board.

Special Officer. (True copy)

Commissioner, Special Officer.

Note:- The council has resolved that 90% of the Water and Drainage Tax referred to above be devoted to Water Works and the remainder to Drainage Works.

(b) Profession Tax.

Class.	Half-yearly income.	Half-yearly tax. Rs.
1. More than Rs. 9,600		25 0 0
2. More than Rs. 7,800 but not more than Rs. 9600		18 0 0
3. " " 6,000 " " 7,800		13 0 0
4. " " 4,200 " " 6,000		9 0 0
5. " " 3,000 " " 4,200		6 0 0
6. " " 1,800 " " 3,000		3 0 0
7. " " 1,200 " " 1,800		2 0 0
8. " " 600 " " 1,200		1 0 0
9. " " 300 " " 600		0 8 0

(c) Tax on Carriages and Animals.

	Half-yearly tax. Rs.
1 For every four wheeled Vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals.	10 0 0
2 For every two-wheeled Vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals.	5 0 0
3 For every Bicycle or Tricycle	2 0 0
4 For every other Vehicle with springs or other appliances acting as springs not being a Child's Perambulator or go-Cart	3 0 0
5 For every Elephant	12 0 0
6 For every Camel	6 0 0
7 For every Horse or Mule not under 12 hands	6 0 0
8 For every Horse or Mule under 12 hands	2 0 0
9 For every Bullock or Bull	1 0 0
10 For every Male Buffalo	1 0 0
11 For every Ass	0 8 0
12 For every Dog	0 8 0
13 For every Pig	0 8 0
14 For every Goat	0 8 0

(d) Tax on Carts.

Tax on Carts:— Rs. 4 0 0 per Cart per half year.

Municipal Office,
Mettupalayam.
20-1-1949.

[Sd] D. Thangiah,

Commissioner.

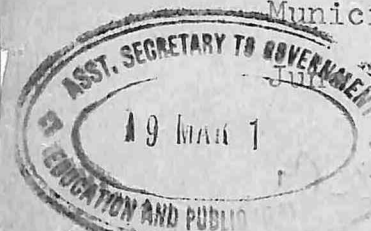
Emmanuel Press, Mettupalaiyam.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.C.NO.1073-B.1/48 Dated 5-3-1949.
RCC

Elementary Education - Municipal Council, Mettupalayam - Constitution of - Transfer of Schools to the Municipality.

Ref: Letter R.O.C.No.C.1-1055/48 dated 28-2-49 of the Commissioner, Municipal Council, Mettupalayam.

Submitted for favour of orders. The Commissioner, Municipal Council, has requested for the transfer of schools from
JULY 1949.



J. O. Pantea aherhu
9-3-49

for Director of Public Instruction.

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

RVR 8/3/-



60

Education and Public Health (C) Dept.

Emdt. No. 21501/49-Ed dated 23rd May 1949.

Referred to the Examiner of Local Fund Accounts
for Remarks

To
The Exr of
L.F. Accounts.



L.B. M. Srinivas
Assistant Secretary to Govt.
L.S. 6
20/5/49.
20/5/49

EXAMINER'S OFFICE.

L.F. 3309 / 19.8.49.

SUBJECT:- Elementary Education - Municipal Council - Mettupalayam-
Constitution of - Transfer of schools to the Municipality.

Reference:- E. & P.H. Endorsement No. 21501/49-C1-1, Education, dated
23rd May 1949.



page 10 ante

The Municipal Council proposes to levy education tax on annual value in the case of buildings and on Capital value in the case of vacant lands. This proposal is not in conformity with the instructions issued in G.O. Ms. No. 1606, Education, dated 22nd June 1948 the levy not being at a certain percentage of the property tax as contemplated in section 34(1) of the Elementary Education Act.

B.B. Shanker Rao
(B.B. Shanker Rao)
Examiner of Local Fund Accounts.
20.7.8.49

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

12

14-3-49, 10-3-49

10-3-49, 10-3-49

10-3-49

10-3-49

From

B. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalayam Municipality,
METTUPALAYAM.

Re. 1073.121/48

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

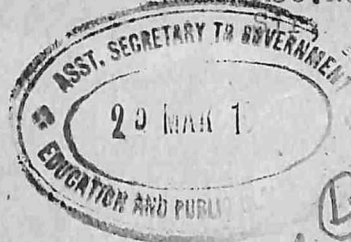
Through

The Director of Public Instruction,

Madras.

Roc. No. C-1-1055/1948.

Dated 14th March 1949.



Sub:- Education Tax - Mettupalayam Municipality -
Levy of - Sanction solicited.

Ref:- (i) This office letter No. B-1-14/1949 dated
28-2-1949 submitting the Elementary Education
Fund Budget of this Municipality for 1949-50,
through the Director of Public Instruction.
(ii) This office letter No. C-1-1055/48 dated
28-2-1949 regarding the levy of Education Tax,
submitted through the Director of Public
Instruction.

In my letters referred to above, I had submitted
the resolution of this Council requesting the sanction and
the direction of the Government in the Education Department
for the levy of Education Tax (i) on all buildings at 1 % of
the annual value per half year and (ii) on all lands (other
than lands occupied by or adjacent or appurtenant to build-
ings and those used exclusively for agricultural purposes)
at 3/50 % of their capital value per half year.

As it was since noticed that, according to the wording
in the Elementary Education Act, the Education Tax has to
be levied, not on the annual value or capital value of the
properties, but as a surcharge on the property tax, the
Council has, at its special meeting held on the 10th
instant, modified its previous resolution and resolved
to levy the Education Tax at the rate of 12 1/2 % of the
property tax, both (i) on all buildings and lands occupied
by and appurtenant and adjacent to buildings, and (ii) on
all lands not occupied by or adjacent or appurtenant to
buildings and not exclusively used for agricultural purposes.
This rate will yield a tax amount a little more than the
amount expected by the levy of the tax as originally
proposed.

In submitting herewith a copy of the above resolu-
tion No. 1 dated 10-3-1949, I beg to request that the Govern-
ment may be pleased to accord their sanction, and also issue
a direction, for the levy of the tax, as a surcharge, as now
resolved by the Council, with effect from 1st April 1949.
The favour of very early orders is solicited, as I have to
make arrangements to take over the five District Board
Elementary Schools in the town with effect from 1-6-1949.

14/3

Commissioner.

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P.T.O.

San. 14/3.

Present: Sri D.Thangiah, B.A., Special Officer.

Resolution: "Resolved that, in modification of this Council's resolution No. 8 dated 23-2-1949, Education Tax be levied in this Municipality at the rate of 12½ % of the property tax on (i) ~~on~~ all buildings and on all lands occupied by or appurtenant to buildings, and (ii) on all lands not occupied by or adjacent or appurtenant to buildings and not exclusively used for agricultural purposes, with effect from 1-4-1949; and that the Government be requested to accord their approval to this resolution and sanction the payment of an equal amount as Government's subsidy to the Elementary Education Fund."

/True copy/

N. 55, 870132/4, alt. 23.3' 4p

Submitted

9. *P. parvula* *h. h.*
23. 3. 1904

For Director of Public Instruction

23-3. 49

20 May. 1894.

Edw. L. H. Dept.

Sri D. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalayan Municipality,
METTUPALAYAM.

The Secretary to the Government,
Education and Public Health Department,
Fort St. George, MADRAS.

Dated 25th April 1949.

Sub:- Tax - Elementary Education Tax - Levy of -
Mettupalayam Municipality.

Ref:- G.O.No.Ms. 1121, Education, dated 12-4-1949.

3a/b I beg to report that this office letter No.1055/C1/48 dated 28-2-1949 was submitted to Government through the Director of Public Instruction, Madras.

I am now submitting herewith a copy of my letter 1055/C1/48 dated 28-2-49 as required in para 5 of G.O.No.Ms. 1121 Education dated 12-4-49. A copy of my letter 1055/C1/48 dated 14-3-49 in modification of the proposals in my letter dated 28-2-49 is also enclosed.

pages 17-18 inserted

Commissioner.

Copy to the Director of Public Instruction, Madras.

San. 26/4.

26. 6. 6

From

Sri D. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalayam Municipality,
Mettupalayam.

To

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

Through

The Director of Public Instruction,
M a d r a s.

Roc.No.C-1-1055/1948.

Dated 28th February 1949.

Sir,

Sub:- Education Tax - Mettupalayam Municipality - Levy of -
Sanction - Requested.

This Municipality was constituted with effect from 1-10-48 in G.O.No. 1362 L.A., dated 4-9-1948 in the place of the Mettupalayam Panchayat which functioned till 30-9-1948. Prior to the constitution of this Municipality, the District Board, Coimbatore was maintaining the undermentioned five Elementary Schools at a recurring cost of about Rs.14,000/- per annum. With the Constitution of the Municipality, the District Board moved in December 1948 for the transfer of the Schools to the management of the Municipality. It would be convenient if the schools are handed over to the municipality with effect from the next School-year (i.e. from June 1949).

1. Board Muslim Girls School.
2. Board Muslim Boys' School.
3. Board Mixed School.
4. Board Hindu Girls School.
5. Board Muslim Boys' compulsory school.

According to the provisions of law, Elementary Education within the Municipal area is an obligatory item of expenditure for the Municipality concerned; and the District Board cannot also spend its money on Elementary Education outside its own jurisdiction, except with the special sanction of the Government. For these reasons, the Municipal Council has in its resolution No. 8 dated 23-2-49 decided to take over these schools with effect from the commencement of the School-year 1949-50. These schools require strengthening of staff and additional equipment and it is expected that the expenditure on them in the first year will be about Rs.16,000/-.

It will be impossible without affecting the General resources of this Municipality, to contribute from the General account a substantial sum of about Rs.16,000/- every year for managing these schools. Even presuming that the fixed grant payable for these schools by the Government under the proviso to Section 37(a) of the Elementary Education Act, amount to eight thousand rupees, there will still be a heavy amount to five contributed from the General Account; and such a large contribution from the General Funds of a newly created small Municipality like Mettupalayam is bound to cripple the council's resources for giving the other urgently needed civic amenities to the town. It is therefore necessary to place the Elementary Education Account in a self supporting state; and accordingly the Council has proposed to levy an Elementary Education Tax at 1% per half year on the Annual Value of Buildings and on lands occupied by or appurtenant to buildings; and at 3/50% per half year on the Capital Value of all lands other than those occupied by or appurtenant to buildings and those exclusively used for agricultural purposes. This levy is expected to bring in about Rs.9,000/- per year as Education Tax and this amount together with the

P.T.O.

16

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*Supervised
2/1/49*

Copy of page 1-3 ante

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From

Sri D. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalayam Municipality,
Mettupalayam.

To

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

Through

The Director of Public Instruction,
Madras.

Roc.No.C-1-1055/1948.

Dated 28th February 1949.

Sir,

Sub:- Education Tax - Mettupalayam Municipality - Levy of -
Sanction - Requested.

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According to the provisions of law, Elementary Education within the Municipal area is an obligatory item of expenditure for the Municipality concerned; and the District Board cannot also spend its money on Elementary Education outside its own jurisdiction, except with the special sanction of the Government. For these reasons, the Municipal Council has in its resolution No. 8 dated 23-2-49 decided to take over these schools with effect from the commencement of the School-year 1949-50. These schools require strengthening of staff and additional equipment and it is expected that the expenditure on them in the first year will be about Rs.16,000/-.

It will be impossible without affecting the General resources of this Municipality, to contribute from the General account a substantial sum of about Rs.16,000/- every year for managing these schools. Even presuming that the fixed grant payable for these schools by the Government under the proviso to Section 37(a) of the Elementary Education Act, amount to five to eight thousand rupees, there will still be a heavy amount to be contributed from the General Account; and such a large contribution from the General Funds of a newly created small Municipality like Mettupalayam is bound to cripple the council's resources for giving the other urgently needed civic amenities to the town. It is therefore necessary to place the Elementary Education Account in a self supporting state; and accordingly the Council has proposed to levy an Elementary Education Tax at 1% per half year on the Annual Value of Buildings and on lands occupied by or appurtenant to buildings; and at 3/50% per half year on the Capital Value of all lands other than those occupied by or appurtenant to buildings and those exclusively used for agricultural purposes. This levy is expected to bring in about Rs.9,000/- per year as Education Tax and this amount together with the

P.T.O.

the equal grant of Rs.9,000/- under Section 37 of the Elementary Education Act and the fixed grant paid by the Government for these Schools under the proviso to Section 37 of the Madras Elementary Education ~~Account~~ Act would place the Elementary Education Account in a sound financial position and will enable the Municipality to strengthen the existing schools and open more schools, as the elementary educational needs of this town are not satisfactorily met now by the existing schools in the town (both public and private).

Enclosing a copy of the Council's resolution No.8 dated 23-2-49 on this subject, I beg to request that, in the foregoing circumstances, the Government may be pleased to accept the proposal of the Council and to accord sanction for the levy of Elementary Education Tax on Buildings and lands at 1% per half year on their annual value, with effect from 1-4-1949 and to pay an equal contribution to the Municipality under Section 37 of the Madras Elementary Education Act.

As there is not sufficient time for the Municipality to publish the necessary notices under Section 78 of the Madras District Municipalities Act, call for objections, etc. before the commencement of the next official year, it is requested that the Government may be pleased to issue a direction under Section 35 of the Madras Elementary Education Act to this Council for the levy of the Education Tax on buildings and lands other than lands which are used exclusively for agricultural purposes. In this connection I submit herewith a printed copy of the rates of taxes levied in this Municipality from 1-10-1948.

Sd/- D. Thangiah,
Commissioner.

Copy submitted to Inspector of Municipal Councils and Local Boards, 1st Line Beach, Madras.-1.
Copy to A-1-1323/48.

Proceedings of the Municipal Council, Mettupalayam, passed at its ordinary meeting (sitting of the Special Officer) held in the Municipal Office, Mettupalayam, on Wednesday the 23rd February 1949 at 4 P.M.

8. Letter No.317/48 dated 17-1-49 from the Deputy Inspector of Schools (East Range) Coimbatore, requesting to take over the District Board Elementary Schools in the area of this municipality and to run them as Municipal Schools and the note of the Commissioner thereon.

Resolution: "The Commissioner's proposals are agreed to and sanctioned.

The Government may be moved to pass orders for the levy of Education Tax on Buildings with effect from 1-4-49 at 1% of the Annual value per half year and on vacant lands (other than lands appurtenant to buildings or used exclusively for agricultural purposes) at 3/50% of the Capital value thereof per half year. The Government may also be requested to pay this Council a contribution equal to the amount of the tax realised by the Municipality and also pay the Municipality the subsidy hitherto paid to the District Board in respect of the Schools to be taken over from the District Board."

Sd. D. Thangiah,
Special Officer.

(True copies)

From Sri D. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalayam Municipality,
Mettupalayam.

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

Through The Director of Public Instruction,
M A D R A S.

Rec.No.C-1-1055/1948.
Sir,

Dated 14th March 1949.

Sub:- Education Tax - Mettupalayam Municipality - Levy of -
Sanction - solicited.

Ref:- (i) This office letter No.B-1-14/49 dated 28-2-49 submitting the Elementary Education Fund Budget of this Municipality for 1949-50, through the Director of Public Instruction.
(ii) This office letter No.C-1-1055/48 dated 28-2-49 regarding the levy of Education Tax, submitted through the Director of Public Instruction.

In my letters referred to above, I had submitted the resolution of this Council requesting the sanction and the direction of the Government in the Education Department for the levy of Education Tax (i) on all buildings at 1% of the annual value per half year and (ii) on all lands (other than lands occupied by or adjacent or appurtenant to buildings and those used exclusively for agricultural purposes) at 3/50% of their capital value per half year.

As it was since noticed that, according to the wording in the Elementary Education Act, the Education Tax has to be levied not on the annual value or capital value of the properties, but as a surcharge on the property tax, the Council has, at its special meeting held on the 10th instant, modified its previous resolution and resolved to levy the Education Tax at the rate of 12% of the property tax, both (i) on all buildings and lands occupied by and appurtenant and adjacent to buildings, and (ii) on all lands not occupied by or adjacent or appurtenant to buildings and not exclusively used for agricultural purposes. This rate will yield a tax amount a little more than the amount expected by the levy of the tax as originally proposed.

In submitting herewith a copy of the above resolution No. 1 dated 10-3-1949, I beg to request that the Government may be pleased to accord their sanction, and also issue a direction for the levy of the tax, as a surcharge, as now ~~resolved~~ resolved by the Council, with effect from 1st April 1949. The favour of very early orders is solicited, as I have to make arrangements to take over the five District Board Elementary Schools in the town with effect from 1-6-1949.

Sd. D. Thangiah,
Commissioner.

Advance copy submitted to the Government, Public Health and Education Department, direct.
Copy submitted to the Inspector of Municipal Councils and Local Boards, for favour of information in continuation of the copy of the previous letters.

P.T.O.

Proceedings of the Municipal Council, Mettupalayam, passed at its Special and urgent meeting (sitting of the Special Officer) held in the Municipal Office, Mettupalayam on Thursday the 10th March 1949 at 4-30 P.M.

Present: Sri D. Thangiah, B.A., Special Officer.

XX
1. Note of the Commissioner dated 9-3-49 suggesting that the Council's resolution No. 8 dated 23-2-49 may be so revised as to make the proposed levy of the Education Tax a surcharge on the property tax instead of a percentage levy on the annual value or capital value of the properties.

Resolution: "Resolved that, in ~~semi~~ modification of this Council's resolution No. 8 dated 23-2-1949, Education Tax be levied in this Municipality at the rate of 12 1/2% of the property tax on (i) all buildings and all lands occupied by or appurtenant to buildings, and (ii) on all lands not occupied by or adjacent or appurtenant to buildings and not exclusively used for agricultural purposes, with effect from 1-4-1949; and that the Government be requested to accord their approval to this resolution and sanction the payment of an equal amount as Government's subsidy to the Elementary Education Fund."

XX
Sd. D. Thangiah,
Special Officer.

/True copies/

Commissioner
Commissioner,
Mettupalayam Municipality.

San. 26/4.

26.4.49.

Edw. J. H. Desai (C)
21
Tax. Elementary Education Tax - Levy in
Mettupalayam Municipality

From the Commissioner & Special Officer, Mettupalayam Municipality R.C. No. C. 1. 1055/48
D. 28.4.49.

Memo. No. 31822/49-CHM dt 28th April 1949.

The B.P.O. is requested to state when the letters from the Commissioner and Special Officer, Mettupalayam Municipality No. 1055.C/48. dt 28.2.49. & No. 1055.C/48. dt 28.3.49. on the subject referred to above reported to him have been forwarded through him may be expected to reach Govt with his remarks dt 29.4.49.

The B.P.O.

22

22
in 1949-50. The Commission
Mettupalayam Municipality
from the Commission & the
Mettupalayam Municipality
in 1949-50.

22
The Commission & the
Mettupalayam Municipality
in 1949-50. The Commission
Mettupalayam Municipality
from the Commission & the
Mettupalayam Municipality
in 1949-50.

R.C.1368.B2/49.

Office of the
Director of Public Instruction
Madras, Dated 12-5-1949.

From The Director of Public Instruction,
Madras.

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

Sir,

Sub:- Tax - Elementary Education Tax - Levy of - Mettupalayam
Municipality.

Ref:- Letter R.O.C.No.C1-1-1055/48, dated 28-2-1949 from the
Commissioner Municipal Council Mettupalayam.
2. This office endorsement R.O.C.No.1073.B1/48, dated 5-3-'49.
and N.Dis.870.B2/49, dated 23-3-1949.
3. Government Memo.No.31822/49.C1.Edn dated 28-4-1949.

The original letter of the Commissioner, Mettupalayam
Municipality, quoted 1st above, had already been submitted to
Government with this office endorsement R.O.C.No.1073.B1/48,
dated 5-3-1949, and in N.Dis.870.B2/49, dated 23-3-1949, the
Commissioner's letter dated 14-3-1949 was also submitted.

2. As the estimated collection of Rs.9,000/- by way of
Education Tax, provided for in the Budget Estimate of the
Municipal Council for 1949-50, has already been sanctioned
in G.O.Ms.No.1121.Education dated 12-4-1949, the proposal
of the Commissioner for the levy of Education Tax may be
approved early.

Yours faithfully,

J. O. Santosh
16.5.49

VLA.16/5.

For Director of Public Instruction.
16/5/49

From

Sri D. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalayam Municipality,
Mettupalayam.

To

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

Roc. No. C-1-1055/1948.

Dated 18th May 1949.

Sub:- Education Tax - Mettupalayam Municipality -
Sanction solicited.

Ref:- G.O.Ms.No.1121, Education, dated 12-4-1949, (and)
My references C-1-1055/48 dated 28-2-49, C-1-
1055/48 dated 14-3-49 and C-1-1055/48 dated 25-4-49.

I beg to invite the kind attention of the Govern-
ment to the references quoted above and request that early
orders may please be passed sanctioning the levy of Education
Tax by this Municipality as a surcharge at the rate of 12½%
on the Property Tax on buildings and lands other than lands
exclusively used for agricultural purposes, with effect from
1-4-1949.

2. In this connection, I request also orders as
to from which date I should take over the Elementary Schools
in this municipal area, now run by the District Board,
Coimbatore. I may mention that provision for the taking
over of the above Schools by this municipality from 1-6-1949
had been made by me in the Elementary Education Budget of
this Municipality for 1949-50; similarly credit had been
taken in the said Budget for Elementary Education Tax and for
equal contribution to the Municipality by the Government.
This Budget was approved by the Council and has also been
sanctioned by the Government in G.O.No.Mis.1121, Education,
dated 12-4-1949.

3. In regard to the taking over of the District
Board Schools, I beg to suggest that the Government may be
pleased to pass suitable orders so as to transfer the furni-
ture, records and all other equipments and staff of each

P.T.O.

each school together with the tenancy of the school building from the District Board to the Municipality, in order to avoid any break in the imparting of education to the children reading in the Schools.

4. The favour of very early orders is

solicited.

Commissioner.

Copy submitted to the Inspector of Municipal Councils and Local Boards, Madras.-1.

Copy to the Director of Public Instruction, Madras, and
Copy to the Special Officer, District Board, Coimbatore.
Copy to the District Educational Officer, Coimbatore.

San.18/5.

From

Sri D. Thangiah, B. A.,
Commissioner & Special Officer,
Mettupalayam Municipality,
Mettupalayam.

The Secretary to the Government,
Education & Public Health Department,
Fort St. George, M A D R A S.

Roc.No.C-1-1055/1948.

Sir,

Dated 27th June 1949.

49537

Sub:- (i) Education Tax - Mettupalayam Municipality -
Sanction for levy of -
(ii) Elementary Schools - Transfer of Coimbatore
District Board Schools in Mettupalayam.

Ref:- (i) This office letters No.C1-1055/48 dated 23-2-49
and 14-3-49.
(ii) G.O.No. 1121, Education, dated 12-4-1949.
(iii) This office letters No.C1-1055/48 dated
25-4-49 and 18-5-49.
(iv) G.O.No. 1754, Education, dated 27-5-1949.

I beg to invite the kind attention of the
Government to my references cited above on the above subjects.

I have to-day received a copy of G.O.No. 1754, Education,
dated 27th May 1949, from which it is seen that the Government
have sanctioned a subsidy of Rs. 2,640/- per annum to this
Municipality on account of the Municipal Schools - drawable
from June 1949. I beg to report that the schools have not
yet been transferred to this Municipality as the orders of the
Government on the subject have not been received.

Commissioner.

Copy to the Special Officer, District Board, Coimbatore.

San.28/6.

From Sri D. Thangiah, B.A.,
Commissioner & Special Officer,
Mettupalayam Municipality,
M e t t u p a l a y a m.

To
The Secretary to Government,
Education & Public Health Dept.,
Fort St. George, M A D R A S.

Rec. No.C-1-1055/48 dated 30-7-49.

Sir, 2-Sub:- (1) AUG 1949

Education Tax - Mattupalayam Municipality - Sanction
for levy of.

(ii) Elementary Schools - Transfer of from District Board
Coimbatore, to Municipality.

Ref:- (i) This office letters No.C-1-1055/48 dated 28-2-49 and
14-3-49.

(ii) Para 5 of G.O.Ms.No. 1121, Education, dated 12-4-49.

(iii) This office letters No.C-1-1055/48 dated 25-4-49 and
18-5-49.

(iv) G.O.No. 1754, Education, dated 27-5-49.

(v) This office letter No.C-1-1055/48 dated 27-6-49.

I beg to invite the kind attention of the Government
to my references cited above on the above subject and solicit the
favour of early orders on the question of the levy of Education Tax
as well as the transfer of Elementary Schools of the Coimbatore
District Board ~~schools~~ at Mettupalayam to this Municipality.

San.1/8.

Commissioner.

From Sri D. Thangiah, B.A.,
Commissioner and Special Officer,
Mettupalaiyam Municipality,
Mettupalaiyam.

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

Roc. No. C.1. 1055/48 dated 1-9-49.

Sir,

3 - SEP 1949

Sub:- (i) Education Tax- Mettupalaiyam Municipality-
sanction for levy of
(ii) Elementary Schools- Transfer of from
District Board, Coimbatore to Mettupalaiyam.

Ref:- (i) This office letter No. C.1.1055/48 dated 28-2-49
and 14-3-49.

(ii) Para 5 of G.O.No.1121 Education dated 12-4-49.

(iii) This office letter No. C.1.1055/48 dated 25-4-49.
and 18-4-49.

(iv) G.O. No. 1754-Ed. Education 27-5-49.

(v) This office letter No C.1. 1055/48. & 27-6-49
and 30-7-49.

(vi) Accountant General's authorisation No. T/9
Education, dated 26-8-49 to draw Rs 2640/- as
Elementary Education grant for this Municipality
from the Ooty Treasury.

I beg to invite the kind attention of the Government
to my references cited above and solicit the favour of early orders
on the question of the levy of Education Tax as well as the transfer
of Elementary Schools of the Coimbatore District Board at Mettupalaiyam
to this Municipality. The District Board, Coimbatore, is pressing
for a reply in the matter.

2. In this connection, I beg to invite the kind
attention of the Government to the orders in G.O. No 1754 Education
and Public Health dated 27-5-49 sanctioning the payment of a Government
subsidy of Rs 2640/- to this Municipality towards the Municipal Schools.
When this order was received, I invited the attention of the Government
to the fact that the Schools themselves have not been handed over to
the Municipality, in my letter dated 27-6-49. Now with reference
to the said G.O. the Accountant General has authorised the Treasury
Officer, The Nilgiris, Ooty, to pay the above grant to this
Municipality. I have not submitted the claim for the amount to the
Treasury Officer, as this Municipality does not maintain any schools
at all. I request the favour of specific orders of the Government
in regard to the claim for the above grant, in view of the above
circumstances of the case.

Copy to:-

The Accountant General, Madras, with reference to
his letter T/9 Education I/335 dated 16-7-49 and
his authorisation dated 26-8-49.

KKM/1-9-

2.9.49

C.No. 21501/49/C1:

Sp in section
at mee
22/9/49 4-15 P.M.

Edw. & H. Sept. (C1).

Sub:- Elementary Education - Muttupalayam Mtg. -
Levy of education tax - Taking over of
schools from Coimbatore District Board -
Orders passed.

From the Commr., Muttupalayam Mtg., Res. No. C-1055/48, dated
28.2.1948, 14.3.1948, 25.4.1948, 18.5.1948, 27.6.49,
30.7.1948 and 1.9.1948.
From the D.P.I., Res. No. 1073-B, 1/48, 25.3.1948, and N.D.C.
870-92/48, 22.3.1948 and Res. 1368-92/48, 21/2/49.

Co. (Ms.) No. 2964, Education, dated 23.9.1949

under sub-section (1) of section 34 and
clause (a) of sub-section (1) of section 35 of the Madras
Elementary Education Act, 1920, as amended, the Govt.
sanction the proposal of the Joint Special Officer,
Muttupalayam Municipality, to levy education
tax within the municipal area at the rate mentioned
below with effect from 1.4.1949:-

- (i) 12½% of property tax on lands and buildings;
and (ii) 12½% of property tax on lands not occupied
by or adjacent and appurtenant to buildings
and on lands not exclusively used for agricultural
purposes.

2. The S.O., D.P.I., Coimbatore, is requested
to transfer the Board, ^{Elementary} Schools lying within the Muttupalayam
municipal area, with all the buildings, equipment and
staff, immediately to the Special Officer of the
Municipality. Both the Special Officers may,
submit with reference to the actual date of
transfer of the schools, submit, through the D.P.I.,
and the E.O. of A.F.A., a revised claim for
payment of subsidies, in modification of the
orders in No. No. 1754, Edn. 22/7/5 (M).

- 20
1. The Commr., S.O., Muttupalayam Mtg.
2. S.O., D.P.I., Coimbatore (para 2 only)
3. D.P.I.
4. E.O. of A.F.A.
5. A.A. Dept. (para 1 only)
6. A.A. (para 2 only)
7. Supr. B. Meel. & S. Ad.
(2 spare copies)

ms
15/9/49
22/9/49

ms
16/9/49

NOT

note: in L.A. may see before circulation.

no
SLUW
of
16/9/49

MM
16/9/49

S 16/9/49 L.A.

21001/49-2-C-Edu.
16.9.1949

16/9

E.P.H. up No.
21001/49-2-C-Edu.
16.9.1949

L.A. Deptt.
(2)



The draft order on page 1 ante may be perused, and the case returned to

E.P.H. Deptt. in 2. The present rate of property tax in the city is $15\frac{5}{8}\%$.

The E.P.H. Deptt. now propose to levy $12\frac{1}{2}\%$ of the existing property tax as education tax. The aggregate tax then would be $17\frac{31}{64}\%$.

The case may be returned to E.P.H. Deptt.

$$\frac{125}{8} \times \frac{1}{8} = \frac{125}{64} = 1\frac{61}{64}$$

16/9/49
20.9.49

20/9/49 E.P.H.

E.P.H. Deptt. (C)

72665

May now be circulated to H.M. (E & R.)

and H.M. (L.A.) for approval of the draft order.

no
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21/9/49

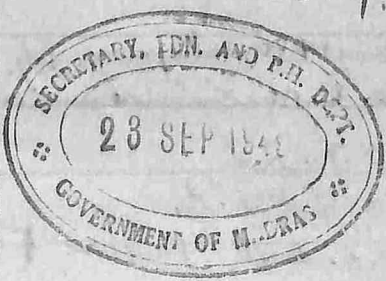
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H.N. (E & L)

H.N. (L.A.)

21/9/49

L.A. No. 40703-12/49
20.9.49



13/2/49