

Edu (1949) Department.

SERIES.

G.O. NO.

554

Edu.

Dated

28-2-49.

*D for R's copy
pp. 1-2 of A*

[Despatch Abstract.]

GOVERNMENT OF MADRAS
Education and Public Health Department
G.O. Ms. No. 554 Education, dated 28th February 1949.

Abstract

Tax - Education - Municipal Councils - Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - Rates fixed.

ORDER.

In G.O. No. 1778 L.A. dated 24--9--1948 Municipal Councils were directed by Government to levy property tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes on the basis of capital value or extent with effect from 1-10-1948. Certain Municipal Councils are now levying Education tax on those lands while others are not levying the tax. Some Municipal Councils are levying the Education tax on those lands on the basis of Annual value. As Education tax is levied as a surcharge on property tax, the levy of Education tax on the basis of Annual Value will not be in order while property tax is levied on the basis of capital value or extent. Under sub-section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the Municipal Councils mentioned in the Annexure to levy the Education tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at the revised rates mentioned against them with effect from 1--10--1948.

(By order of His Excellency the Governor)

M.V. SUBRAMANIAN,
Secretary to Government.

To All Executive authorities of Municipal Councils through the Chairmen, Municipal Councils concerned.
Collectors of all Districts.
Inspector of Municipal Councils and Local Boards.
The Examiner of Local Fund Accounts.
The Director of Public Instruction.
The Local Administration Department.

/FORWARDED/BY ORDER/

Rajah. J. Srinivas
SUPERINTENDENT.

ANNEXURE.

<u>Name of Municipal Council.</u>	<u>Rate of Education tax.</u>
1. Karur.	1 1/4% of property tax per half year.
2. Vizagapatam.	25% of property tax per half year.
3. Vizianagaram.	15% " " "
4. Chicacole.	11 1/2% " " "
5. Eluru.	2 1/16% " " "
6. Palacole.	9 1/2% " " "
7. Bimlipatam.	50% " " "
8. Kakinada.	13% " " "
9. Poddapuram.	38.5% " " "
10. Masulipatam.	11 1/9% " " "
11. Gudivada.	2 1/2% " " "
12. Guntur.	10% " " "

Name of Municipal Council.	Rate of Education tax.			
13. Narasaraopet.	10% of property tax per half year.			
14. Tadpatri.	25%	"	"	"
15. Adoni.	10%	"	"	"
16. Hospet.	9.76 %	"	"	"
17. Cuddapah.	2 22/39%	"	"	"
18. Chittoor.	16 7/13%	"	"	"
19. Walajapet.	23 17/21%	"	"	"
20. Kancheepuram.	(A)-11 17/53%	"	"	"
	(B)- 22 11 13/37%	"	"	"
	(C)- 9 18/98%	"	"	"
21. Gudiyattam.	20%	"	"	"
22. Vellore.	14 2/7%	"	"	"
23. Tirupattur.	50%	"	"	"
24. Salem.	11.11%	"	"	"
25. Dharapuram.	25%	"	"	"
26. Tiruppur.	38.8%	"	"	"
27. Palghat.	10%	"	"	"
28. Calicut.	15.58%	"	"	"
29. Cannanore.	33 1/3	"	"	"
30. Nagapattinam.	21%	"	"	"
31. Bodinayakanur.	37.5%	"	"	"
32. Madura.	21 1/2 %	"	"	"
33. Mangalore.	25%	"	"	"
34. Tanjore.	16 2/3%	"	"	"
35. Periakulam.	12 1/2 %	"	"	"
36. Srivilliputtur.	8 1/3%	"	"	"
37. Tirunelveli.	12 1/2 %	"	"	"
38. Sivakasi.	25%	"	"	"
39. Tuticorin.	18 3/4 %	"	"	"
40. Udamalpet.	31 9/161%	"	"	"
41. Dindigul.	10%	"	"	"
42. Palamcottah.	25%	"	"	"
43. Cochin.	33 1/3%	"	"	"
44. Tellicherry.	25%	"	"	"

GN/

3 5/10 E.P.H. 2/17 Sept.
Tax- Education- M.L. bds- Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - Rates fixed.

Orders
M.L.

No.

1487
554

Edn. &

22 2/29
25-2-49

In G.O. No. 1778 L.A. dated 24.9.1948 M.L. bds were directed by Govt. to levy property tax on lands not occupied by or adjacent and appurtenant to buildings and lands not ~~not~~ exclusively used for agricultural purposes on the basis of Capital value or extent with effect from 1-10-1948. Certain M.L. bds. are now levying Edn. tax on these lands while others are not levying the tax. Some M.L. bds. are levying the Edn. tax on these lands on the basis of Annual value. As Edn. tax is levied as a surcharge on property tax, the levy of Edn. tax on the basis of Annual value will not be in order while property tax is levied on the basis of Capital value or extent. Therefore, under Sub Section (2) of Section 35 of the

Vide memorandum at (M)

(P.T.O)

15. Adoni

Madras Edu. Act, 1920, as amended, direct the M.L.s mentioned in the Annexure to levy the Edu. tax on lands not occupied by or adjacent and appertenant to buildings and lands not exclusively used for agricultural purposes at the revised rates mentioned against them with effect from 1-10-1948.

19.2.49

21/2/69

Annexure.

C.T.O.

To the
Executive authorities of M.L.s.
through the C.M. Government
collectors. gace & Co.
Inspectors of M.L.s and local M.L.s.

Central Provinces, Northern
and Southern Ranges.

The Exams. of L. O. A. A. A.

~~Ex. P. D.~~

~~Ex. P. D. A.~~

Suppl. Govt. P. D. A.

Publication in Part I A of the

Govt. Gazette.

L. A. Dep.

For Ball
count
me
3/3

16. Tuticorin.

18 3/4 %

Annexure.

Compiled from L.F.
(Vide PP-71-83)
in L.F.

Name of M.L. bl.	Rate of Edu. tax
1. Karur.	1 1/4 % of property tax per half year
2. Visagapatam.	25 % " " "
3. Virianagoram.	15 % " " "
4. Chiacole	11 1/2 % " " "
5. Eluru.	2/16 % " " "
6. Palacole	9 1/2 % " " "
7. Bimlipatam.	50 % " " "
8. Kakimada	13 % " " "
9. Peddapuram.	38.5 % " " "
10. Masulipatam.	11 1/9 % " " "
11. Gudivada	2 1/2 % " " "
12. Guntur	10 % " " "
13. Narasaraopet.	10 % " " "
14. Tadapatni	25 % " " "
15. Adoni.	10 % " " "
16. Hospet	9.76 % " " "
17. Guddapah	2 22/39 % " " "
18. Chittoor	16 7/13 % " " "
19. Walajapet.	23 17/21 % " " "
20. Kancheepuram.	{ A-11 1/53 % B-11 1/56 % C-9 1/98 %
21.	20 % " " "
22. Gudiyaltam.	14 2/7 % " " "
23. Vellore	50 % " " "
24. Tirupattur	11.1 % " " "
25. Salem.	25 % " " "
26. Dharapuram.	38.8 % " " "
27. Tiruppur	10 % " " "
28. Palghat	15.58 % " " "
29. Calicut	33 1/3 % " " "
30. Cannanore	21 % " " "
31. Nagapattinam.	37.5 % " " "
32. Bodinayakanur	21 1/2 % " " "

Name of M. C.	Rate of Edu. tax.
33. Mangalore	25% of property tax per half year
34. Tanjore	16 2/3% " " "
35. Periakulam	12 1/2% " " "
36. Srivilliputtur	8 1/3% " " "
37. Tirunelveli	12 1/2% " " "
38. Sivakasi	25% " " "
39. Tuticorin	18 3/4% " " "
40. Udumalpet	31 7/16% " " "
41. Dindigul	10% " " "
42. Palaniottah	25% " " "
43. Cochin	33 1/3% " " "
44. Tallicherry.	25% " " "

12
19.2.49

Extract of notes from L.A.D. file No. 46608/48. A.

Sub - Tax on property and Edu. levy on vacant lands.

The education tax is now levied in polghat Municipality on vacant lands at 2 1/2% on the annual value per annum. Since the property tax on such lands is levied from 1-10-48 on the basis of extent, the continuance of the levy of education tax on the basis of annual value will be illegal. E & Ph. may be requested to inform the M.C. that Education tax need not be levied for the current half year and to take action to fix the tax at a percentage of property tax from 1-4-49.

The case may be sent to E & Ph after the issue of the drafts below.

L.A.D. No. 46608/48-5A
11.2.49.

(Allmedas memo. No. 46608/48-4A d. 7-2-49.
" G.O. No. 227 d. 8-2-49.

[Previous notes need not be read.]

In G.O. No. 1778 L.A. dated 24-9-48, orders were issued by the L.A. Dept. fixing the rate of property tax on vacant lands at a percentage of their capital value and on the basis of extent. These orders came into force from 1-10-48.

2. Education tax is levied by the Municipal Councils as a surcharge on property tax. There has been no uniformity in the method of levy of education tax as some Councils have been levying the tax ^{on the basis} at a percentage of the annual value, while others have been levying at a percentage of property tax. Besides certain municipal councils have

[P.T.O.]

613-8-5-9-9
have been levying the tax on vacant lands while others have been levying no tax at all. Sec.34(1) of ^{the} Ele.Education Act contemplates the levy of Education tax at a percentage of the property tax. The Act also contemplates the levy of Edn. tax on all properties in municipal areas. With a view to be in conformity with provisions of Ele.Education Act, Executive Authorities of all Ml.Councils were addressed in G.O. No. 1606 Edn., dated 22-6-48 to submit proposals ^{through} ~~the~~ the Exr. of L.F. Accounts ^{for} fixing the rate of Education tax at a percentage of property tax if the tax was not so levied. They were also asked to submit proposals for the levy of Education tax on vacant lands in case no tax was levied on them. The proposals called for have not been received completely. In the circumstances, it will take some time for the issue of consolidated general orders in the matter.

3. The case in c.f. below relates to the Palghat Ml.council. This Ml.council was levying property tax on vacant lands on the basis of Annual Value. In G.O.1778 L.A. dated 24-9-48, the Council was directed to levy the property tax on those lands on the basis of extent with effect from 1-10-48. The Council is also levying Education tax on vacant lands on the basis of annual value. L.A. have pointed out that the levy of Education tax on the vacant lands on the basis of annual value will not be in order while property tax is levied on the basis of extent. In a case like this the proper course is either to permit the Municipal council to levy the property tax also on the basis of the annual value ^{for the amount left over} or to revise the rate of Edn. tax to be in conformity with levy of property tax. For the reasons stated at 'Q' above, this dept. suggested that the Municipal council might continue to levy the Education tax on vacant lands for the II half of the year 48-49 also at the existing rate (i.e.) on the basis of annual value. But L.A. are not prepared to permit the Ml.council to levy the property tax on the basis of annual value for the half

10. ~~11~~ -9- A
suggested that the Municipal council may be asked not to levy Education tax on vacant lands for the current half year if the tax is to be levied on the basis of annual value.

vide para 4. & p. 7. ante.

4. It may be mentioned here that Education tax on vacant lands is not levied by all the Ml. councils in the Province. The names of Ml. councils which are levying Education tax on vacant lands ^{and} the present rates of levy are mentioned in the statement at (P) below. It will be seen from the statement that 19 Ml. councils are levying the tax at a percentage of the property tax, while 42 Ml. councils are levying the tax either on the basis of annual value or on the basis of capital value ^{or extent}. Property tax is levied on buildings and Agricultural lands on the basis of annual value, while Education tax is levied on those properties either on the basis of annual value or at a percentage of the property tax. In this view the continuance of the levy of Edn. tax on buildings and agricultural lands at the existing rates will be in order and the position remains unaltered if in view of 'Q' above some time is involved in the issue of general orders. The difficulty is only about vacant lands. In order to overcome the difficulty ~~at~~ at 'R' above the 42 Municipal councils referred to at 'S' above may now be directed to levy the Edn. tax on vacant lands at a percentage of the property tax with effect from 1-10-48. The rates mentioned in column (3) of the statement at (P) below are those that have been proposed by the respective Ml. councils, and they may be approved as the revised rates.

5. Information in respect of the 5 Municipal Councils * mentioned in the margin as to whether they are levying the Education tax on vacant lands is not readily available. It may be called for.

A draft order and a draft memo are submitted. L.A. may see after the draft memo is issued.

5/24/2
Bellary
ASST. SECY. TO GOVT.
Pondattur
Srirangam
LOCAL ADMIN. DEPT.
Dindikanal.

Ref: Al. No. 331/49.

Municipal Office, Srirangam,
Dated 4th March 1949.

From

Sri P. Subbaroyan, B.A.,
Commissioner, Srirangam Municipality.

To

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

Thro'

The Chairman, Municipal Council, Srirangam.

Sir,

Tax- Education - Levy on vacant lands. P.P. 1-2. ante.
Government Memorandum No. 96402-C1/48-3 Edn. dated 22-2-1949.

17677
Education tax is being levied at Re. 0-0-6 per 80 Sq. Yards or fraction thereof on vacant lands as the rate of levy is on extent basis. As the method of assessment has been changed into one on capital value from 1-4-1949 as per direction of the Government in G.O. No. MS. 265 L.A., dated 14-2-1949 I have placed before the council proposal for levying education tax at 25% of the property tax. The subject will come up for consideration at the next meeting which is likely to be held next week. I will report on the decision of the council after the meeting is over.

Forwarded.

E. V. S. N. S.
Chairman, M.C.

Commissioner. L. B. S.

E+PH(C.) Deptt.

In G.O. No. 1778 L.A. dated 24-9-48

Mb. cl. were directed to levy property tax on vacant lands on the basis of capital value or extent. Certain Mb. cl. are levying Education tax on vacant lands on the basis of Annual Value. It was pointed out by the L.A. Department that the levy of the Education tax on vacant lands on the basis of Annual Value ^{would} not be in order while property tax is levied on the basis of capital value or extent. In the circumstances orders in G.O. 554 Edu dated 28-2-49 were issued by this department fixing the rates of Education tax on vacant lands at a percentage of property tax. In respect of all Mb. cl. except six which have been levying Education tax on vacant lands. As orders in G.O. No. 1778 L.A. dated 24-9-48 were given effect to from 1-10-48, orders

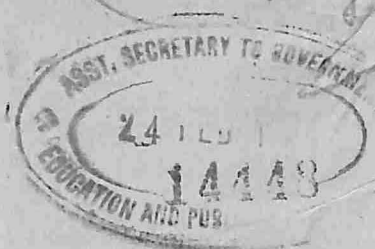
(P.T.O)

(C)

(Commented by returned to L.A.)

(A)

(C)



L.A. G.O. 14008/48-54
24.2.49

Please see the notes of E. & P.H. Deptt. in pp 7, 9 & 10 above. The Proposal of that deptt at 2, on 10 above may be accepted and the file may be sent to that deptt. ~~for its request that it may be referred to this deptt. after necessary action.~~

24.2.49
E+PH(C.) Deptt.

Notes from middle of p. 7. ante only may be read. The proposal of this deptt. to direct ^{certain} Mb. cl. to levy edu. tax on vacant lands at a percentage of the property tax with effect from 1-10-1948 has been accepted by L.A. ~~The draft order is not yet ready for circulation~~ The file may be circulated to H. H. (Edu) and H. H. (L.A.) for approval of the draft order below.

24.2.49
26.2.49

12 16

22/2 21.5.48

25/7 23/7

(A) in G.O. No. 554 Edm dated 28-2-49 were also given effect to from 1-10-48.

11.3.49 and 11.5.49.

2. Information as to whether the six M.L. cl. (Bellary, Gotalamund, Coonoor, Proddatur, Srirangam and Kodikanal) are now levying Education tax on vacant lands and the basis of levy, is not readily available in the office. It was therefore called for in the Memo. at P. 1-2 and Final replies from two Commrs. (Bellary and Coonoor) to the memo. have been received. Two Commrs. (Gotalamund and Srirangam) have sent only interim replies. Two ^{Commrs.} ~~Cafes~~ have not so far replied at all. There are only 20 days left for the ending of the current half year. By this time all M.L. cl. might have issued demand notices for the current half year on the basis of the existing rates of levy of taxes. Any further revision of the rate of Education tax for the current half year ~~will~~ ^{may} complicate the position as it involves the revision of demand notices already issued. It may be mentioned here that the demand notices when once issued are not ordinarily revised. It is understood from L.A. that a Commr. of a M.L. has already represented to Govt. that it will not be possible for him to give effect to the revision of the Education tax ordered in G.O. No. 554 Education dated 28-2-49 as demand notices for the current half year had already been issued by him. In the circumstances, it does not seem desirable to give effect to the proposed revision in respect of the six M.L. cl. referred to above from 1-10-1948. The revision may take effect from 1-4-1949.

L.A. may be requested to advise.

11321
S.P.A. No. 162262/49
11.3.49

K.R.K.
11/3/49
11.3.49

11/3/49 3 1A

19544
5.20 P.M.
S.P.A.

"B" + "C" above may be agreed to this dept & the file returned to the Estt. dept.

L.A. Dept. 1A

11/3/49 3 1A

L + P.A.C. 2.1.49

L.A. have accepted the view at 'C' and the proposal at 'B' at P.H. ante. The question of fixing the rate of Edn. tax on vacant lands owned by the M.C. is in question ~~may~~ will be taken up along with the general question of fixing the rate of edn. tax at a percentage of the property tax in respect of all M.C. which is separately under consideration.

No further action is now called for in this.

The papers may be filed with the G.O. No. 554 Edn. of 2/49 (A)

13.3.49

12/3/49

From
Janab K. Abdul Rahim Sahib, M.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Thro'
The Chairman, Municipal Council, Tiruppur.

R.O.C.No.A-1-3340/1949.

Dated the 11th March 1949.

Sub:- Tax- Education- Municipal Council- Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes.

Ref:- Government Order Ms.No. 554, Edn., dated 28th February 1949.

The rate of Education tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes was fixed at 1/16 per cent per half year of the capital value with effect from the 1st April 1948 in G.O.No. 1038, Education, dated the 30th April 1948. This works out to 25 per cent of property tax per half year since the rate of property tax for general purposes was similarly fixed at 1/4 per cent per half year of the capital value with effect from the said date in G.O.No. 367, L.A., dated the 1st March 1948.

The current half year is about to close and fair collections of tax have been made. Demand notices have already been served in the remaining cases also. I therefore beg to submit that about 1700 supplemental bills have to be prepared and issued for collection after publishing a notification under Section 80 of the Madras District Municipalities Act V of 1920, as amended aggregating to about Rs. 400-0-0.

In as much as the current half year is about to close in a few days it may not be possible to prepare, serve the demand notices for all the supplemental bills and effect collection before the 31st March 1949 and as the additional revenue that may be realised being small, I request that the Government may be pleased to permit the Municipal Council to give effect to the revised rate now ordered with effect from the 1st April 1949.

Commissioner.

DESPATCHED.

Forwarded.

12 MAR 1949

Chairman,

Municipal Council, Tiruppur.

T.V.S. 11/3.P.

12.3.49

From
Janab K. Abdul Rahim Sahib, M.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Thro'
The Chairman, Municipal Council, Tiruppur.

R.O.C.No.A-1-3340/1949.

Dated the 26th March 1949.

24895



Tax- Education- Tiruppur Municipality- Levy on lands not
occupied by or adjacent and appurtenant to buildings and
lands not exclusively used for agricultural purposes.

Ref:- His office letter R.O.C.No.A-1-3340/1949 dated the
11th March 1949.

pic

I request the favour of very early orders on this office
letter read above.

K. Rahim
Commissioner. 28/3

Forwarded.

Chairman

Chairman,
Municipal Council, Tiruppur.

T.V.S. 28/3.A. *JA*
28/3/49

DESPATCHED

28 MAR 1949

From
Janab K. Abdul Rahim Sahib, I.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

To
The Secretary to the Government of Madras,
Education & Public Health Department,
Fort Saint George, Madras.

Thro'
The Chairman, Municipal Council, Tiruppur.

R.O.C.No.A-1-3340/1949.

Dated the 2nd April 1949.

Sir,
Sub:- Tax- Education- Tiruppur Municipality- Levy on lands not
Occupied by or adjacent and appertenant to buildings and
lands not exclusively used for agricultural purposes.

26925 Ref:- This office letter R.O.C.No.A-1-3340/1949 dated the 11th March 1949. picf

I submit herewith a copy of the Municipal Council's
resolution No. 1438 dated the 31st March 1949 on the subject for
favour of early orders of the Government.

K. Rahim 5/4
Commissioner.

Forwarded.

[Signature]

[Signature] 5/4

Chairman,
Municipal Council, Tiruppur.

T.V.S. 2/4.P.

Extract from the Proceedings of the Municipal Council, Tiruppur,
passed at its Ordinary Meeting held on the 31st March 1949 at
4-P.M., in the Municipal Office, Tiruppur.

XX
1438. Read (1) Government Order Ms.No.554- Edn., dated the 28th February 1949 fixing the rate of Education tax to be levied on account of vacant lands at 38.8 per cent of property tax per half year with effect from the 1st October 1948. XX

2. Letter dated the 11th March 1949 of the Commissioner requesting permission of the Government to levy the tax at the revised rates with effect from the 1st April 1949 for the reasons stated in his letter.

Resolved to request the Government to permit the levy of the tax at the revised rates with effect from the 1st April 1949 in as much as the demand notices for the 2nd half year of 1948-49 have already been served and the taxes have almost been collected."

(Sd) K.N.Palaniswamy,
Chairman.

/True Extract/

K. Rahim 5/4
Commissioner.

DESPATCHED

5 APR 1949

From Janab K. Abdul Rahim Sahib, M.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Thro' The Chairman, Municipal Council, Tiruppur.

Ref.No. A-1-3340/1949.

Dated the 5th May 1949.

Sir,
Sub:- Tax- Education- Tiruppur Municipality- Levy ~~of~~ on lands
not occupied by or adjacent and appurtenant to buildings
and lands not exclusively used for agricultural purposes.

35943 pscf Ref:- This office letters R.O.C.No.A-1-3340/1949 dated 11-3-1949
and 2-4-1949.

I request the favour of early orders of the Government
on this office letters read above.

ha Rahim b/s
Commissioner.

Forwarded.

Chairman,
Municipal Council, Tiruppur.

T.V.S. 5/5.P.

DESPATCHED

5 MAY 1949

14 13 33 9
19
F.P.H.C

20
16/5

41. 42.

2
Ans
M^y
2/2/80
The Commissaire, Tupper,
King's Cove
The Rev. L. J. Felt.

14/3/43

From
Janab K. Abdul Rahim Sahib, M.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Thro:
The Examiner of Local Fund Accounts, Mount Road Post, Madras-2.
The Chairman, Municipal Council, Tiruppur.

R.O.C.No.A-1-3340/1949.

Dated the 24th July 1949.

Sir,
Sub:- Tax- Education- Tiruppur Municipality- Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes- Rates-Refixation- Request.

Ref:- Government Order No. 554-Ed., dated 28-2-1949 and
Memorandum No. 20232/1949-C-1-1-Edn., dated 14-5-1949.

The Government in their order No. 1606, Edn., dated the 22nd June 1948 called for proposals through the Examiner of Local Fund Accounts for fixing the rate of education tax at a certain percentage of the property tax. This Municipal Council is levying property tax on buildings at 7-5/8 per cent per half year on the annual rental value comprising of 4-1/2 per cent for general purposes, 2-1/4 per cent for water and drainage purposes and 7/8 per cent for scavenging purposes. An education tax of 1-3/4 per cent per half year on the annual rental value is being levied in addition to the property tax of 7-5/8 per cent per half year. The Education Tax at 1-3/4 per cent per half year works out to 23 per cent of the property tax on buildings but 38.8 per cent was furnished to the District Inspector of Local Fund Accounts, Salem in reply to a reference from him in the matter (copy submitted) taking into account the rate of 4-1/2 per cent only levied for general purposes. The existing rate of Education Tax on vacant sites is 11.11 per cent of property tax per half year.

I therefore request that the Government may be pleased to refix the rate of Education Tax at 23 per cent of property tax per half year instead of 38.8 per cent fixed in Government Order No. 554-Edn., dated the 28th February 1949.

The error in the basis of calculation, which is regretted, was noticed only just now and the correction is submitted for favour of approval. The demand notices for the half year ending the 30th September 1949 have not yet been issued in respect of lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes. I solicit early approval of the Government fixing the rate of Education Tax at 23 per cent of the property tax per half year as indicated above.

ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS
5 AUG 1949

T.V.S. 24/V.P.
Enc:- One.

Forwarded.

K. Rahim
Chairman,

Municipal Council, Tiruppur.

K. Rahim
25/7
Commissioner.

DESPATCHED.

26 JUL 1949

L.F.No. 3616/57.8.49.

EXAMINER'S OFFICE, MADRAS.
Dated August 1949.

Sub: Tax-Education-Tiruppur Municipality-Vacant sites
refixation.

Ref: Letter No.Roc.A1-3340/49 dated 24-7-49, from the
Municipal Commissioner Tiruppur.

-000-

FORWARDED.

In the circumstances explained by the Commissioner, the rate
of education tax on vacant sites may be refixed as suggested.

To
The Secretary to Government,
E.&P.H.Dept.Madras (WITH ENCLOSURE).

Assistant Examiner.

Copy of this office letter L.Dis.No.9215/1948 dated the 11th
September 1948 to the District Inspector of Local Fund Accounts, Salem.

Sir,
Sub:- Tax-Education-Levy of- Tiruppur Municipality- Uniform
percentage suggested.

Ref:- (1) G.O.No. 1606-Edn., dated 22-6-1948 and this office L.Dis.
No.8055/1948, dated 14-7-48.

(2) L.F.No. 550 dated 18-8-1948 from the District Inspector of
Local Fund Accounts, Salem.

In this Municipality the existing percentage of Education Tax
levied on various kinds of properties is as follows:-

Kind of property.	Rate of tax for general purposes per half year.	Rate of Education Tax.	Percentage of Education tax on the property tax for general purposes
1. House tax	4-1/2 per cent.	1-3/4 per cent.	38.8 per cent per half year.
2. Land tax.	2-3/4 "	7/8 "	31.8 " "
3. Vacant land tax	1/4 "	1/16 "	25 " "

With reference to Government Order No.1606-Edn., dated the 22nd
June 1948 it is suggested that a 38.8 per cent of Education Tax on the
property tax for general purposes on all kinds of properties as a
uniform percentage of levy of Education Tax may be recommended. By
adopting this higher percentage for all kinds of property there will
be an additional income of Rs. 600/- per half year.

(Sd) S.Sivakoluntu Iudalier,
Commissioner.

/True Copy/

Commissioner.

T.V.S. 24/7.P.

25.7.49.

4/38/

5/9/5
C.No. 67553/49/9

17 17 39
Edu. & P. H. Deptt (9)
Suli:- Tax - Education - Tiruppur Municipal Council -
 Levy on vacant lands - Rate revised.

(R) Read again: G.O. No. 554, Edu., dated 28.2.1949.

p. 900 (B) " Court Memo. No. 20232/49 C, -1, Edu., D/4.5.1949.

301 + 397 Read also: From the Commr., Tiruppur Mty., Rec. No. A, 3340/49, D/24/7/49.

page 2 of 11 Encl. of the Encl. of X. F. A., X. F. No. 3616, D/31.8.1949.

Memo No: 67553/49-2-9 - Education, dated 16.9.1949

In partial modification of the orders in

(R) G.O. No. 554, Edu., D/28.2.1949, the Govt., under Suli. section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, direct the Municipal Council, Tiruppur, to levy, with effect from 1.4.1949, education tax on lands not occupied by or adjacent and appurtenant to buildings and on lands not exclusively used for agricultural purposes at 23%.

40
23% of property tax per half year.
15/9/49
15/9/49
20
The Commr. Tiruppur Mty.
(Encl. 250/1)
11 Encl. of R.A.
11 D.P.D.
11 R.A. Dept.
(250/1)

From Janab K. Abdul Rahim Sahib, M.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Thro' The Examiner of Local Fund Accounts, Mount Road Post, Madras-No.2.
The Chairman, Municipal Council, Tiruppur.

18 SEP 1949

R.O.C.No.A-1-3340/1949.

Dated the 7th September 1949.

Sir,
Sub:- Tax- Education- Tiruppur Municipality- Levy of lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes- Rates- Fixation- Request.

76453

Ref:-This office letters R.O.C.No.A-1-3340/1949 dated 24-7-1949 and 22-8-1949.

I request the favour of early orders of the Government on this office letter read above as the demand notices for the half year ending the 30th September 1949 have not yet been prepared and issued.

K. Rahim
Commissioner.
9.9.49

DESPATCHED
12 SEP 1949

Forwarded.

Chairman,
Municipal Council, Tiruppur.

Copy submitted to the Secretary to Government, Education and Public Health Department, Fort Saint George, Madras direct.

T.V.S. 9/9.A.

42

From Janab K. Abdul Rahim Sahib, M.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Thro' The Examiner of Local Fund Accounts, Mount Road Post, Madras-No.2.
" The Chairman, Municipal Council, Tiruppur.

R.O.C.No.A-1-3340/1949.

43

Dated the 7th September 1949.

Sir,

Sub:- Tax- Education- Tiruppur Municipality- Levy of lands not
occupied by or adjacent and appurtenant to buildings and lands
not exclusively used for agricultural purposes- Rates- Fixation-
Request.

Ref:-This office letters R.O.C.No.A-1-3340/1949 dated 24-7-1949 and
22-8-1949.

I request the favour of early orders of the Government on
this office letter read above as the demand notices for the half year
ending the 30th September 1949 have not yet been prepared and issued.

Commissioner.

Forwarded.

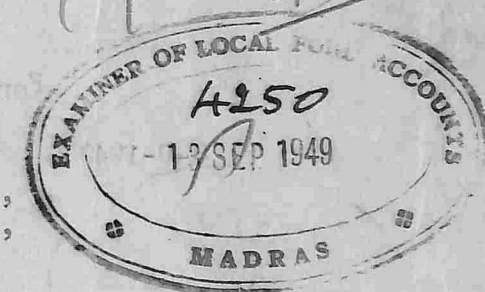
DESPATCHED.

12 SEP 1949

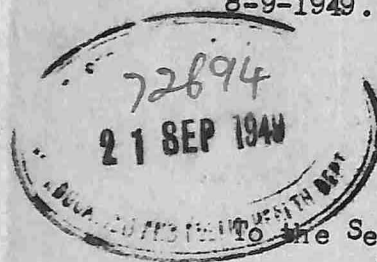
Chairman,
Municipal Council, Tiruppur.

Copy submitted to the Secretary to Government, Education and Public
Health Department, Fort Saint George, Madras direct.

T.V.S. 9/9.A.



LF 4276 EXAMINER'S OFFICE.
Forwarded in continuation of this office L.F.3940 dated
8-9-1949.



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

J. K. Suman
DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS
20.16.9.49

Orders since issued in Memo. 67553 (UP-19)
46/9/49.
May be filed
21/9/49

From Mr. M.A. Rahman, B.A.,
Commissioner,
Vizagapatam Municipality,
Vizagapatam.

To The Secretary to Government,
Local Administration Dept.,
Fort St. George, Madras.,
Through the Chairman, Municipal Council
Vizagapatam.

R.C.No.3110/49 A1 dated 11-3-49.



Tax-Education-Levy on lands not occupied by or adjacent and
appurtenant to buildings and lands not exclusively used for
agricultural purposes-rates fixed.
Ref:- Government order No.Ms.554 Edn. dated 28-2-49.

In their order under reference, Government are pleased to direct
the Municipal Council to levy the Education Tax on lands not occupied
by or adjacent and appurtenant to buildings and lands not exclusively
used for agricultural purposes at the revised rates therein, with
effect from 1-10-48. I submit that property tax bills in respect of land
for the half year ending 31-3-49 were already written up and issued
and the collection of the tax is in progress. The Government order which
has been received in this office on 6-3-49, is to be placed before the
Council for obtaining its resolution, in accordance with the Government's
direction, for the levy of the tax, before doing which a notification
intimating the same has to be published with the District Gazette (as a
supplement). Then alone, supplemental bills prepared in accordance with
the revised rates, have to be prepared and issued.

As all this work involves much time and labour, I request that
Government may be pleased to order the levy of the tax at the revised
rates with effect from 1-4-49, instead of from 1-10-48.

C.N.

M. A. Rahman
Commissioner M.C.

Transmitted.

*Sent direct to save delay.
as the chairman being out of station.*

Chairman M.C.

24.3.49

*LA.V.O. 12821/49-18
24.3.49*

R.C.3110/49-A1 d/23-2-49.

From

Mr. M. A. Rahman, B.A.,
Municipal Commissioner, Vizagapatam.

To

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

Through the Chairman, Municipal Council, Vizagapatam.

Sir,

*Tax--Education--Levy on lands not occupied by or adjacent
and appurtenant to buildings and lands not exclusively
used for agricultural purposes--Rates fixed.

pic. Ref: This office letter R.C.No.3110/49-A1 d/11-3-49.

I solicit early orders on the subject.

11
If the Government are pleased to direct that the Education Tax should be levied as ordered in G.O.Ms.No.554 Education d/28-2-49 with effect from 1-10-48, I request that they may be pleased to issue a direction accordingly with the addition that the provisions of the District Municipalities Act relating to the notification or orders required to be published under Section 80 or 81-A thereof do not apply to the present case in exercise of the power conferred on them by the Proviso to Sub Section (1) of Section 36 of the Madras Elementary Education Act, in order to enable the Council to levy the tax with retrospective effect, if necessary.

E.M.

Submitted direct to save delay as the Chairman is out of station.

47
Municipal Office,
Vizagapatam.



F.O.
23552

22 cy 5 2249



From
Mr. M.A. Rahman, B.A.,
Commissioner,
Visakhapatnam Municipality,
Visakhapatnam.

To
The Secretary to Government,
Education & Public Health Dept
Fort St. George, Madras
Through the Chairman, Municipal Council
Visakhapatnam.

R.C.No.3110/49 Al dated 22-4-49.

Sir,

* Tax- Education-levy on lands not occupied by or adjacent and la
not exclusively used for agricultural purposes rates fixed.

Ref:- This office letters R.C.No.3110/49 Al dated 11-3-49 and 23-3-

2364

I solicit the favour of early orders on the subject

C.N.

Transmitted.

Commissioner M.C.

Mahmud
Commissioner M.C.
23/4/49

T. V. Venkatacharya
29/4/49

on 2/16/5

8

pic

2

The Commission
Rept. 14/5/49
The Enr L. H. Decb

23 51/2
ETP.H (C).

23

Subj:- Tax.-Edn - Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - rates fixed.

Ref:- From the Commr. Vijayapatnam Mltg. Re. No. 3110/49
A1. dt 11th March 1949.

Memo. 23552/49-C, -1 Dtd 14th May 1949.

In the circumstances stated by the Commissioner, Vijayapatnam Municipality it has directed that the levy of the education tax at the rates revised in G.O. No. 5324 Edn A. 28-2-49 be given effect to from 1-4-49.

14.5.49

14/5/49

A2.2632/49.

Municipal Office, Palamcottah,
Dated: 22nd March 1949.

From

Sri S. Rajagopalan, M.A.,
Commissioner,
Palamcottah Municipality,
PALAMCOTTAH.

To

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

Through

The Inspector of Municipal Councils
and Local Boards, MADRAS.

The Chairman, Municipal Council,
PALAMCOTTAH.

Sir,

Sub:-Tax-Education-Municipal Council-Palamcottah-
Levy on lands not occupied by or adjacent
and appurtenant to Buildings and Lands not
exclusively used for agricultural purposes-
Rates fixed-Instructions requested.

Ref:-G.O.No.Ms.554, Edn. dated 28--2--'49.

In pursuance of G.O.No.1778, L.A., dated 28-9-48,
the property tax on lands not occupied by or adjacent and
appurtenant to buildings and lands not exclusively used for
agricultural purposes are being levied 5/8 per cent of
capital value with effect from 1--10--48. The existing
rate of education tax is 1% of the annual value of such
lands. The notices of demand for the 2nd half year of
1948-49 relating to education tax have been issued already
and the tax is being collected accordingly.

The Government in their order No.Ms.554, Edn. dated
28--2--49 have directed this Council to levy education tax
at 25% of the Property Tax under sub section (2) of section
35 of Madras Elementary Education Act 1920 as amended and to
give effect to it from 1--10--48. This involves an increase
in the existing rate of education tax as the present rate
works out only to 10% of the Property Tax.

If the revised rate of Education Tax is to be given
effect to from 1--10--48, the procedure laid down in Section
78(3) of the District Municipalities Act has to be followed.

P.T.O.

Since the demand notices under the existing rates had been issued and the taxes collected accordingly in many cases even before the receipt of Government Order No.554, I request for clarification as to whether the third proviso under Rule 78(3) will not operate against any increased levy with retrospective effect (i.e) from 1-10-48. I may also be permitted to state that the formalities to be observed as per the first proviso under the same rule will take a long time and the collection of the tax will be rendered more difficult. In these circumstances I submit that Government may be pleased to review the orders already passed and to direct the levy at the new rate with effect from 1-4-49.

M.S.N/22-3-49.

FORWARDED.

CHAIRMAN

21992

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

A2.2632/49.

Municipal Office, Palamcottah,
Dated: 22nd March 1949.

From

Sri.S.Rajagopalan, M.A.,
Commissioner,
Palamcottah Municipality,
PALAMCOTTAH.

To

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

Through

The Inspector of Municipal Councils
and Local Boards, MADRAS.

The Chairman, Municipal Council,
PALAMCOTTAH.

Sir,

Sub:-Tax-Education-Municipal Council-Palamcottah-
Levy on lands not occupied by or adjacent
and appurtenant to Buildings and Lands not
exclusively used for agricultural purposes-
Rates fixed-Instructions requested.

Ref:-G.O.No.Ms.554, Edn. dated 28-2-49.

In pursuance of G.O.No.1778, L.A., dated 24-9-48, the property tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes are being levied 5/8 per cent of capital value with effect from 1-10-48. The existing rate of education tax is 1% of the annual value of such lands. The notices of demand for the 2nd half year of 1948-49 relating to education tax have been issued already and the tax is being collected accordingly.

The Government in their order No.Ms.554, Edn. dated 28-2-49 have directed this Council to levy education tax at 25% of the Property Tax under sub section (2) of section 35 of Madras Elementary Education Act 1920 as amended and to give effect to it from 1-10-48. This involves an increase in the existing rate of education tax as the present rate works out only to 10% of the Property Tax.

If the revised rate of Education Tax is to be given effect to from 1-10-48, the procedure laid down in Section 78(3) of the District Municipalities Act has to be followed.

P.T.O.

56

Since the demand notices under the existing rates had been issued and the taxes collected accordingly in many cases even before the receipt of Government Order No.554, I request for clarification as to whether the third proviso under Rule 78(3) will not operate against any increased levy with retrospective effect (i.e) from 1-10-48. I may also be permitted to state that the formalities to be observed as per the first proviso under the same rule will take a long time and the collection of the tax will be rendered more difficult. In these circumstances I submit that Government may be pleased to review the orders already passed and to direct the levy at the new rate with effect from 1-4-49.

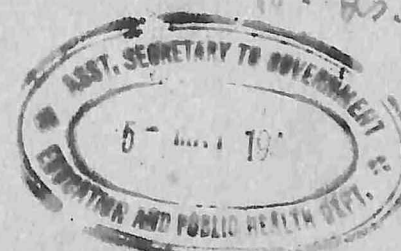
M.S.N/22-3-49.

Shankar
24/3
COMMISSIONER.

FORWARDED.

CHAIRMAN.

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



34221

23415

no Secretary sent
8/11/49

Office of the Secretary
M. No. 19052-2
Valid
Forwarded 26
20
Shankar
21/4
for inspection
19/11/49

58/6
From
Sri.S.Rajagopalan,M.A.,
Commissioner,
Palamcottah Municipality,
Palamcottah.

27 277 59
To
The Secretary to the Government of
Madras.
Education & Public Health Department,
Fort St.George, M A D R A S.

Through

The Inspector Of Municipal Councils and Local Boards,
M A D R A S.

And The Chairman, Municipal Council, Palamcottah.

A.2.2632/49.

Dated 5th April 1949.

Sub:-Tax:- Education Municipal Council Palamcottah -levy
on lands not occupied by or adjacent and appurtenant
to buildings and lands not exclusively used for agri-
cultural purposes. rate fixed-instruction requested.

Ref:-G.O.No.MS.554 Edu.dated 28-2-49 and A.2. 2632/49 dated
22-3-49.

sp1-2 and 8
In continuation of this office letter No.A.2.2632/49 dated
22-3-49 I enclose a copy of this council's resolution No.2. dated
23-3-49.

I request that Government may be pleased to pass orders
directing the council to levy the new revised rate of Education tax
with effect from 1--4--49.

S. Ramamulu
6/4.
COMMISSIONER.

FORWARDED
P.S. S. Ramamulu
CHAIRMAN.
6/4/49

60
Copy of the Palamcottah Municipal Council's resolution No.2.23-3-49.

SUBJECT.

G.O.Ms.No.554, (Education) dated 28th February 1949, regarding the levy of Education Tax on the lands which are not acquired by the adjacent and apportionment to buildings, and lands which are not used for Agricultural purposes at the rate of 25% of the property taxes with effect from 1-10-48 and Commissioner's letter thereon to Government.

RESOLUTION

For the reasons mentioned in the letter of the Commissioner to the Government the Council resolves that it would be proper to levy the Education Tax as revised with effect ~~wt~~ from 1--4--49 and request the Government to accord permission accordingly.

3. Sri.V.S.V.Pathi proposes and Sri.P.Viswasa Nadar seconds the following resolutions

In regard to the new levy of land tax, as there are doubts about the filing of revision petitions and appeals under the law, Government be addressed to clarify the position.

Sd.P.S.Subramania Pillai,
23--3--49,
Chairman.

TRUE COPY.

M.S.N/5--4--49.

Shamundar
6/4
COMMISSIONER,
PALAMCOTTAH MUNICIPALITY.
8/4

Edw S.P.H. Dept. (CI)

Tax. Education. Municipal Council
Palayamkottai. Levy. 78

19/5 *11/24*
V
~~Read~~ Read again G.O No. 534 Edw D. 28-2-49
from the Commissioner, Palayamkottai Pkty
No. 2632/49. D. 28.3.49

Memo 23415/49-G-1 ^{Edr} 18th May 1949.

The Commissioner, Palayamkottai Municipality, is informed that the Education Tax on lands not occupied by or adjacent and appurtenant to buildings and land not exclusively used for agricultural purposes at the rates fixed in G.O. No. 534 Edw D. 28.2.49 may be levied from 1.4.49.

I.
The Commissioner
Palayamkottai Pkty.
Shri. S. S. S. S.
The Insp. J. C. S. S. S. S.
The Sec. L. & B. S. S. S.

17/5/49

17/5/49

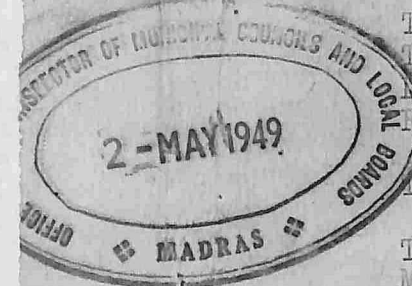
MUNICIPAL OFFICE CUDDAPAH.

NO. 2086-42-49.

Dated: 29-4-1949.

From
Sri B. Ramamohana Rao, B.A.,
Commissioner, Cuddapah Municipality.

To
The Secretary to Government,
Local Administration Department,
Fort Saint George, Madras.



Through

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

AND

The Chairman,
Municipal Council,
Cuddapah.

Sir,

Sub:- Tax- Cuddapah Municipality - Education -
levy at 4-6/11% and 9-1/11% of property
tax - approval - requested.

While the levy of property tax on buildings in
this municipality was 22% of the annual value of buildings, the Edu-
cation tax was ordered to be levied at 4-6/11% of the property tax
which was equal to 1% of annual value. Accordingly the Education tax
on vacant sites was also levied at 4-6/11% of the property tax.

Subsequently in 1947-48 the Government were
pleased to enhance the levy of Education tax from 1% to 2% of the
annual value in their Government Order Miscellaneous No. 3572-Education
dated 1-10-47 with effect from 1-10-1947. Thus the percentage of levy of
Education tax on vacant sites has to be doubled with effect from
1-10-47 and it has resulted in the levy of Education tax at 9-1/11%
of the property tax. The said percentage of taxation of Education tax
on vacant sites not exclusively used for agricultural purposes or used
as appurtenant to buildings or standing adjacent to buildings, is con-
tinued to be levied till the end of 1948-49 i.e. upto 31-3-49.

But the Government in their Government Order
Ms. No. 3572-Education dated 28-2-49 received on 6-3-49 have revised
the levy of Education tax on vacant sites fixing at the rate of
2-2/11% of property tax per half year for Cuddapah Municipality
with effect from 1-10-1948. The Education tax at 9-1/11% of property
tax on vacant sites has already been fixed and the tax has also been
realised in almost all cases for second half year of 1948-49.

p.t.o.

If the revised rate of taxation has to be given effect to at the
 the end of the year, the difference of tax levied on each and
 every assessment has to be remitted and refunded to the party.

I therefore beg to request that the Government may be
 pleased to accord sanction for the levy of Education tax at
 9-1/11% of property tax till the end of 1948-49 and permit the
 adoption of the rate ordered in Government order read above from
 1-4-49. A copy of the resolution No. 458 dated 31-3-1949
 of the council in this regard is also submitted herewith for the
 kind consideration and orders of the Government.

Vkr. (a) 29-4-49.

Commissioner. 30/4/49



27234

forwarded,
 Chairman,
 Municipal Council, Cuddapah.

Encl:- One resolution.

Copy of the resolution

M. No. 22871-49 dated 31-3-49

Forwarded

Commissioner
 7.5

7.5

R+PH 30/4/49

Copy of resolution No. 458 dated 31-3-1949 of the Municipal
 Council, Cuddapah.

458:- Read G. O. Ms. 554, Education, dated 28-2-49 sanctioning
 the levy of Education tax on vacant site tax at 2-22/39% and the
 office note thereon dated 12-3-49 requesting the council to
 address Government to adopt the rates specified in the said G.O.
 from 1-4-49 instead of from 1-10-1948 and to request the
 Government to ratify the levy of education tax on vacant sites
 at 4-6/11% of the property tax for the first half year of 1947-48
 and at 9-1/11% of the property tax for the second half year of
 1947-48 as a special case for the reasons specified in the note.

Resolution:--"Address for ratification."

sd.P.Seshaiah,
 Chairman. 31-3-49.

- true copy-

Commissioner. 30/4/49

az

Edes S.P.H. Dept.

(C1) 67

68/15
19

31
Tax. Cuddalore Municipality. Education Cap
Levy of. Date from.

5
CT

31
Recd again G.O No. 554 Edes Dated. 28.2.49.
From the Commissioner, Cuddalore Municipality
No 2086-A2-49. D. 28.4.49

Memo. N. 37234/49-C-1 ^{Edes} 20th May 1949.

^{Financial Council}
The Cuddalore Municipality
is permitted to levy the Education Tax
Sanctioned in G.O No. 554 Edes D 28.2.49
from 1.4.49. instead of from 1.10.48.

To

^{Ans} 19/5/49
The Commissioner
Cuddalore City
Thrup. The Comm.

The Secy. L.T. Pulo.

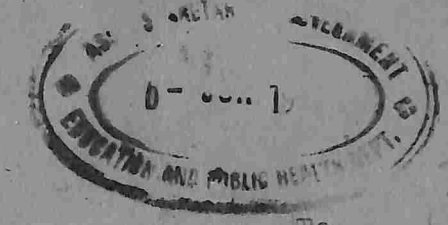
19/5/49

19/5/49

R.C.No. 11,597/49

Govt: S.W.

43035



9 # 69

Municipal Office,
Bheemunipatnam,
D/ 1-6-49.

From, Sri D.B. Venkatamo,
Municipal Commissioner,
Bheemunipatnam.

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

Through The Chairman,
Municipal Council,
Bheemunipatnam.

Sir,

Sub: Tax-Education-Levy of 50% as surcharge on property tax on lands not occupied by or adjacent and appurtenant to buildings and lands not used exclusively for agricultural purposes-Bheemunipatnam Municipality-Orders to give effect to from 1-4-49.

Ref: G.O.Ms.No. 554 Education dated 28-2-49.
G.O.No. 1778 L.A. dated 24-9-48.

The Government in their order No. 554 Education dated 28-2-49 have directed the Bheemunipatnam Municipal Council to levy 50% Education tax as surcharge on property tax per half year from 1-10-48 on lands not occupied by or adjacent and appurtenant to buildings and lands not used exclusively for agricultural purposes on the basis of capital value or extent.

I submit that the subject was referred to the Ad. Hoc. Committee. After considering the subject the Committee in its resolution dated 14-5-49 (copy enclosed) recommended that as the demand notices for the 2nd half of 1948-49 were already issued and as the collections of taxes at the increased rates were not possible at this distance of time, the levy of education tax at 50% as surcharge on property tax on vacant lands may be given effect to from 1-4-49 instead of 1-10-48. The Council in C.R.No. 607 dated 28-5-49 (copy enclosed) approved the recommendations as suggested by the Ad. Hoc. Committee.

In this connection I beg to submit that the property tax on vacant lands prior to the receipt of G.O.No. 1778 L.A. dated 24-9-48 was only Rs. 0-3-6 per every unit of 320 square yards or part thereof and that after the adoption of rates stipulated in G.O.No. 1778 L.A. dated 24-9-48 the tax on vacant lands was increased from Rs. 0-3-6 to Rs. 2-1-0 per every 320 square yards part thereof with effect from 1-10-48. Thus due to the abnormal increase of tax during 2nd half of 1948-49 a large percentage of tax amount remained uncollected from the owners of the vacant lands. Every possible effort is being made in this direction to clear off the outstanding amounts.

In view of the above facts, I request that Government may be pleased to exempt the levy of 50% education tax as surcharge on property tax for the period from 1-10-48 to 31-3-49 and issue orders to levy the same with effect from 1-4-49 as resolved by the Council.

I request the favour of early orders in the matter.

Forwarded
Chairman, M.C.

D. Venkatarao
Commissioner. 3-6-49

Extract from the proceedings of the Ad-hoc Committee meeting held on 14.5.49 at 5-30 P.M. in the Municipal Office hall.

Present.

1. Sri K. Suryanarayana Naidu Garu
2. " Ch.S.N.Murthy Garu
3. " S.Narayana Rao Garu
4. " M. Sanyasi Chetty Garu
5. " D.B.Venkataram, Municipal Commissioner.

Read the Government Order No.554 dated 28.2.49 Edu. directing the Bimlipaten Municipal Council to levy 50% Education tax as surcharge on property tax from 1.10.48 on vacant lands on the basis of capital value or on extent.

Council is requested to levy 50% education tax as surcharge on property tax from 1.10.48 on vacant lands.

Resolution.

The Council resolved that as the demand notices were already issued and as the collections on the vacant lands were already made, there was no possibility to effect the G.O.No.554 Ed. dated 28.2.49 and the Council resolved to levy 50% education tax as surcharge on property tax on vacant lands on the basis of capital value with effect from 1.4.49.

Sd/ K.Suryanarayana
Chairman M.C.,
Sd/M. Sanyasi Chetty M.C.
Sd/Ch.S.N.Murthy M.C.
Sd/S.Narayana Rao M.C.
Sd/ D.B.Venkataram
Municipal Commissioner.

(True extract)

D. Venkatarao
3.6.49
Commissioner

873
34 3A
Extract from the proceedings of the Beemunipathan Municipal Council
passed at its ordinary meeting held on 28.5.49 at 5 P.M. in the
Municipal Office hall.

xxx

xxx

xxx

807. Read the Govt. Order No. 554 Ed. dated 28.2.48 directing the
Beemunipathan Municipal Council to levy 50% education tax as surcharge
on property tax on vacant lands from 1.10.48.

As the demand notices were already issued and as the collection
on vacant lands were not possible, the Ad-hoc committee resolved
recommending to levy 50 Education tax as surcharge on property tax
on vacant lands on the basis of capital value with effect from
1.4.49.

Resolution.

The resolution of the Ad-hoc Committee is confirmed.

Sd/ K. Suryanarayana
Chairman M.C.
28.5.49.

(True extract)

Sd/ H. L. ...
3 6.49
Commissioner.

72
74

35-35 75
E.P.H.(C).

Sub:- Tax - Edn - ml. dl. Bheemunipatnam - Levy.

Read again
Ref:- g.O. 554 Edn dated 28-2-49.
Read also From the Commr. Bheemunipatnam mltly
dated 1-6-49.

27 1
10/6

Memo. No. 43033/49-E, -1 Edn dated. 8-6-49.

To
The Commr. Bheemuni-
patnam thro' C.M.C.
The Insp. ml. dls + L. Pds.
The Examr. L.F. Accts.
S/c.

The Commr. Bheemunipatnam mltly, is
informed that the Edn tax on lands not occupied by
or adjacent and appurtenant to buildings and
lands not exclusively used for agricultural
purposes at the rates fixed in g.O. No. 554 Edn dated
28-2-49 may be levied from 1-4-49.

10/6-28/6-49
11/6/49

72
76

C

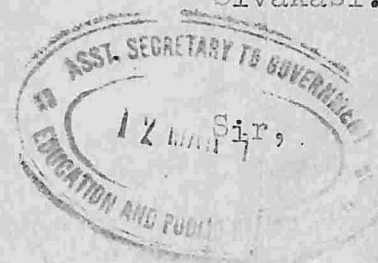
LOCAL ADMINISTRATION DEPARTMENT

36 77 36

From
Sri.M.Ramaswami. B.A.,
Commissioner,
Sivakasi Municipality,
Sivakasi.

To
The Secretary to Government,
Education and Public Health Department
Madras.
Through the chairman, Municipal Council
Sivakasi.

Roc. A.1.No.4824/48 dated 8-3-49.



Sir,

Sub: Tax - Education - Municipal Councils - Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes.
Ref:G.O. No. 1778 L.A. dated 24-9-48 and G.O. Ms 554 Education dated 28-2-49.

19298

The Municipal Council, Sivakasi has adopted the rates, contemplated in G.O. No. 1778 L.A. dated 24-9-48 in which the rate of education tax does not find a place. Therefore, the Government were addressed in this office Roc. A.1 No. 4824/48 dated 15-10-48 requesting orders whether the existing rate of education tax, may be continued, in the levy of tax in this municipality in respect of vacant sites and the Government issued orders in their Endorsement No. 78631- C. 1/48 -1 Education dated 15-11-48, that the education tax may be levied with in the municipality from 1-10-48 at the existing rate. Therefore, the demand notices have been issued and the collection of the same is in progress.

In the meanwhile, the Government have issued orders in their G.O. Ms No 554 education dated 28-2-49, that the education tax in respect of vacant sites, should be levied at 25% of property tax per half year, with effect from 1-10-48. As the demand has been already fixed, and the collection is in progress, it is not possible to ~~be~~ revise the levy of education tax with effect from 1-10-1948.

Therefore, I request that the Government may be pleased to permit this municipality, to levy the education tax at the rate fixed in G.O. Ms No. 554 education dated 28-2-49 with effect from 1-4-49.

m.m.843/49

M. Ramaswami
9/3/49
Commissioner.

3 8.3.49 2 8.3.49
B.

FORWARDED

Chairman.

FROM
Sri. M. Ramaswami, B.A.,
Commissioner,
Sivakasi Municipality,
Sivakasi.

LOCAL ADMINISTRATION DEPARTMENT

TO
The Secretary to Government,
Education and Public Health
Department, Madras.
The Chairman,
Municipal Council Sivakasi.

Roc.A.1.4824/48



Sir,

Sub:-TAX-Education-Municipal Councils levy on lands not
occupied by or adjacent and appurtenant to buildings
and lands not exclusively used for agricultural purposes
Ref:-G.O.No.1778-L.A. dated 24-9-48 and G.O.Ms.No.554.Edn,
dated 28-2-49 and this office letter No.A.14824/48
dated 8-3-49.

35943

I request that the Government may be pleased to pass early
orders on the reference cited above.

a.k.k.9/5

M. Ramaswami
9/5/49
Commissioner;

FORWARDED

Chairman.

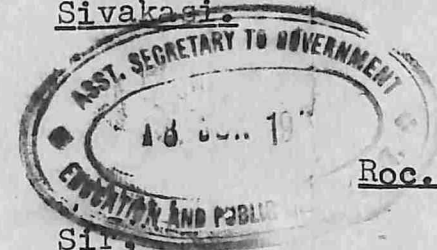
9-5-49

19298.

LOCAL ADMINISTRATION DEPARTMENT

FROM
Sri.M.Ramaswami,B.A.,
Commissioner,
Sivakasi Municipality,
Sivakasi.

TO
The Secretary to Government,
Education and Public Health
Department,
Madras.
Through The Chairman,
Municipal Council, Sivakasi.



Roc.A.1.No.4824/48 dated 10-6-49.

Sir,

Sub:-TAX-Education-Municipal Councils-Levy on lands not occupied
by or adjacent and appurtenant to buildings and lands not
exclusively used for agricultural purposes.
Ref:-G.O.No.1778.L.A. dated 24-9-48 and this office letter No.
A.1.4824/48 dated 8-3-49 and 8-5-49.

4657A

.....

I request that the Government may be pleased to pass early
orders on the reference cited above.

a.k.k.10/6/-P.

MR Ramaswami
COMMISSIONER.
10/6/49

FORWARDED

One stamp. ord

Chairman.

82

LOCAL AMBULANCE SERVICE
TO
The Secretary to Government
Department of Public Health
and Sanitation
Government of Madras
Municipal Council, Sirakasi
P.O. No. 19298/49-C-1
Date: 23-6-49
Subject: Tax - Edm - ml. cl. Sirakasi - Levy.
The Commr. Sirakasi mty. Thru! C.M.C.
The Insp. of ml. cl. & L.Bs.
The Examr. L.F. Accts.
S/c.

39 39 83
Edm + P.H. (C)

Sub:- Tax - Edm - ml. cl. Sirakasi - Levy.
Ref:- Read again:- G.O. 554 Edm dt 28-2-48.
Read also From the Commr. Sirakasi mty
P.O. A.I. No. 4824/48 dt 8-3-48

Memo No. 19298/49-C-1 Edm dated 23rd June 49

To
The Commr. Sirakasi
mty Thru! C.M.C.
The Insp. of ml. cl. & L.Bs.
The Examr. L.F. Accts.
S/c.
The Commr. Sirakasi mty, is
informed that the Edm. tax on lands not occupied by
or adjacent and appurtenant to buildings and
lands not exclusively used for agricultural purposes
at the rates fixed in G.O. No. 554 Edm dated 28-2-48
may be fixed from 1-4-49.
21/6/49
22/6/49

84

From

Sri G. Ethirajulu Naidu, M.A.,
Municipal Commissioner,
Gudiyattam.

LOCAL ADMINISTRATION DEPARTMENT.

To

The Secretary to Government,
Education Department,
Madras.
Through
The Chairman, Municipal Council
Gudiyattam.

9- APR 1949

Rec. No. A1-1953/49 dated 6-4-49.

Sir,

27924

Tax - education - Gudiyattam Municipality - levy on lands
not occupied by or adjacent and appurtenant to buildings
and lands not exclusively used for agricultural purposes -
giving effect from 1-4-49 - approval - requested.

G.O. Ms. No. 554 Edn., dated 28-2-49.

In the Government Order referred to above, it is ordered that 20% of the property tax should be levied as education tax per half year from 1-10-48, on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes. This Government Order was received on 7-3-49. Bills at the old rate which was in force in the 1st half of 48-49, i.e. 0-4-0 for every 320 sq. yards or part thereof, have been issued and taxes collected. If the revised rate of education tax has to be given effect to from 1-10-48, supplemental bills have to be issued, the Council in its resolution No. 774 dated 21-3-49 (copy enclosed) resolved to request the Government to permit this municipality to give effect to the revised rate of education tax from 1-4-49 instead of from 1-10-48.

I, therefore, request that the Government may be pleased to permit this municipality to levy education tax on vacant sites fixed by Government in their Government Order Ms. No. 554 Edn., dated 8-2-49 with effect from 1-4-49.

VM.6/4.9.

Forwarded.

S. M. S. S. S.
Commissioner.

13/11/49
Chairman.

P.T.O.

6/4/49

862
Proceedings of the Gudiyattam Municipal Council passed at its meeting held on 21-3-49.

Council resolution No. 774 dated 21-3-49.

Read G.O. No. Ms. 353 L.A., dated 23-2-49 re-fixing the rates of property tax other than education tax on vacant sites from 1-4-49.

Read also G.O. Ms. No. 554 Edn., dated 28-2-49 fixing the rate of education tax on vacant sites from 1-10-48.

Read note of the Commissioner stating the difficulties in giving effect to the orders of Government in G.O. Ms. No. 554 Edn., dated 28-2-49.

Resolution:- As the demand notices for the Education tax at the old rates have already been issued and taxes are being collected accordingly and as the Council therefore is of the opinion that it will be very difficult for issuing and collecting supplemental bills now at the revised rates fixed by the Government from 1-10-48 the Council requests the Government to permit the levy of the said tax at the revised rates with effect from 1-4-49.

Sd. P. K. Gengadara Mudaliar,
Chairman.

(True extract)

S. M. B. C. E. 9
Commissioner.

6/1/49

41 A
Edm + P. H. (C)
Sub:- Tax - Edm. ml. cl. Gudiyattam - Levy.

Read again:- G.O. 554 Edn dated 28-2-49.

Read also From the Commr. Gudiyattam mltly

Rec. No. A-1-1953/49 dt. 6-4-49.

68
22/6
Memo. No. 27934/49-C, -1

Edm dated: 23-6-49

To

Sd. P. K. Gengadara Mudaliar
The Commr.

Gudiyattam mltly Thro' C.M.C.

The Insp. of ml. cl. & Bds.

The Examr. L.F. Acts.

s/c.

The Commr. Gudiyattam mltly, is informed that the Edm. tax on lands not occupied by or adjacent and appertenant to buildings and lands not exclusively used for agricultural purposes at the rate fixed in G.O. 554 Edn dated 28-2-49 may be levied from 1-4-49.

22/6
21/6/49

22/6/49

Local Administration Department
 From (Name) Sri P.A.Sankara Menon, B.A.
 Designation Municipal Commissioner
 Station Vellore Municipal Council,
 V E L L O R E

Received
 To
 The Secretary to Government,
 Education and Public Health
 Department, Fort St. George,
 M A D R A S. 1.
 Through The Examiner of Local Fund
 Accounts, M A D R A S. AND
 No.R.O. 10. 11th March 1949.
 The Inspector of Municipal Councils and Local Boards, Madras.

Enclosures:
 Sir,

Sub:- TAX - Education - Municipal Councils - Levy
 on lands not occupied by or adjacent and
 appurtenant to buildings and lands not
 exclusively used for agricultural purposes.
 Ref:- G. O. Ms. No.554 Education dated 28-2-1949.

I beg to state that up to 30-9-1948, tax was levied in this Municipality on the lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes, at the following rates, on the capital value.

Tax for General purposes.	Water & Drainage Tax.	Scaven- ging Tax.	Lighting Tax.	Education tax.	Total.
1/8%	1/16%	1/32%	-	1/32%	1/4%

2. In pursuance of G.O.No.802, L.A., dated 26-4-1948, it was proposed to increase the rate to 5/8% as below:--

Tax for General purposes.	Water & Drainage Tax.	Scaven- ging Tax.	Lighting Tax.	Education tax.	Total.
1/4%	1/8%	1/8%	1/16%	1/16%	5/8%

Proposals were also submitted accordingly to the Inspector of Municipal Councils in this office letter No.7164-A2/48 dated 27-5-1948.

3. In para 2 of G.O. No.Ms.1606 Education dated 22-6-1948, Government considered that the rate of education tax should be fixed at a certain percentage of the property tax as contemplated in section 34(1) of the Madras Elementary Education Act and requested that proposals might be sent through the Examiner of Local Fund Accounts for fixing the rate of Education tax accordingly. Necessary proposals were therefore submitted in this office letter No.A2-9304/48 dated 14-8-1948. Para 2 of the letter is reproduced below:--

" 2. In view of the orders contained in para 2 of the Government Order under reference, it is suggested that the education tax may be levied on all properties as shown below:--

Buildings:-- 17.6% of the property tax (comprising of tax for general purposes water and drainage tax, Lighting tax and Scaven- ging tax)

Agricultural Lands:-- 65% of the property tax.

* Vacant Sites:-- 14-2/7% of the property tax.

* Note:- In pursuance of G.O.No.802, L.A., dated 26-4-1948, it has already been proposed in this office letter No.7164-A2/48 dated 27-5-1948 addressed to the Inspector of Municipal Councils to increase the rate

of tax on vacant sites to 5/8% per half year including 1/16% per half year for Education tax (i.e.) 1/4% for general purposes, 1/8% for water and drainage, 1/8% for scavenging 1/16% for lighting and 1/16% for Education. If this is given effect to, the education tax will be levied at 11-1/9% of the property tax."

The proposals were made with the idea that irrespective of the method of levy, the total amount of tax (including the Education Tax) payable on each assessment might not be affected.

4. In G.O. No.1778, L.A., dated 24-9-1948 Government directed the levy of tax on the Vacant sites as below with effect from 1-10-48.

Per half year on capital value.

Property tax for general purposes.	Water and drainage Tax.	Scavenging tax.	Lighting tax.	Total.
1/4%	1/4%	1/16%	1/16%	5/8%

As final orders on this office letter No.A2-9304/48 dated 14-8-48 had not been received regarding the levy of education tax, Government were reminded, and in their Endorsement No.93709-Cl/48-1, Education dated 20-12-1948 Government directed that as it would take time to issue general orders on refixation of the rates of education tax in various municipalities, the tax might be levied at the existing rate in the municipal area and demand notices issued. Demand notices were therefore prepared as instructed in G.O.No. 1778, L.A., dated 24-9-1948 calculating the tax at 5/8% of the capital value per half year and including in addition education tax as a surcharge at the existing rate of 1/32% on the capital value. In other words education tax was levied as a surcharge on the property tax at 5%. The notices were issued and the tax has been collected in several cases.

5. Now in G.O. No. Ms.554, Education dated 28-2-1949, orders have been received to levy with effect from 1-10-1948 education tax on vacant sites at 14 and 2/7% per half year of the property tax. It will be difficult now to issue supplemental notices in respect of all the assessments and collect the amount due before the close of the year. Besides, education tax at the rate now sanctioned viz., 14-2/7% of the property tax will be nearly three times the original amount. In this connection, I beg to submit herewith for reference a copy of my letter No.A2-9304/48 dated 17-7-1948 to the Examiner of Local Fund Accounts, Madras and reply dated 4-8-1948 received from the District Inspector of Local Fund Accounts, North Arcot, Vellore.

6. In these circumstances, I request that Government may be pleased to issue orders permitting the levy of education tax on vacant sites at the rate of 5% of the property tax per half year with effect from 1-10-1948. In case an increase in the rate of education tax is considered necessary, Government may be pleased to permit the levy at the new rates from 1-4-1949.

P. A. Sankara Menon
COMMISSIONER. 12.3.49

Forwarded.

M. V. Mahalingam
CHAIRMAN.

(Contd)

Copy of my letter No.A2-9304/48 dated 17-7-1948 to the Examiner of Local Fund Accounts, Madras.

Sub:- TAX - Education - Levy - Classification - Requested.
Ref:- G.O.No.1606, Education dated 22-6-1948.

In this municipality, education tax is levied on all the lands and houses on the basis of their annual or capital value as below:-

Tax for general purposes.	Water and Drainage Tax.	Scavenging tax.	Lighting Tax.	Education Tax.	Total per half year.	
(1)	(2)	(3)	(4)	(5)	(6)	
<u>Houses</u> (on annual value)	2½%	3½%	1½%	2%	1-5/8%	10-7/8%
<u>Vacant Sites</u> (on the capital value)	1/16%	1/32%		1/32%	1/8%	
<u>Land Tax.</u> (on the kist amount paid to Govern- ment).	2½%			1-5/8%	4½%	

In para 2 of the G.O. under reference, it is stated that the rate of Education tax should be fixed in all cases at a certain percentage of property tax as contemplated in section 34(1) of the Madras Elementary Education Act. I request you to kindly let me know whether the rate of Education tax (column 5) should be fixed at a percentage of the total of columns (1) to (4) above in each case and whether there is any objection to the fixing up of the rate of Education tax at such a percentage of that total (of columns (1) to (4)) that the total amount of tax now payable on each property may not be affected much (i.e., increased or decreased). I request a very early reply so as to enable me to submit my proposals to Government through you in time.

/ True Copy /

(Sd.) P.A.Sankara Menon,
Commissioner.

(P.T.O)

- 4 -

of tax on vacant sites to 5/8% per half year including 1/16% per half year for Education tax (i.e.) 1/4% for general purposes, 1/8%

92 \$
-4-
reply
Copy of letter No. L.F.417/S., dated 4-8-1948 of the District Inspector of Local Fund Accounts, North Arcot, Vellore.

Sub:- TAX - Education - Levy on municipal areas.
Ref:- Your Roc.No.A2-9034/48 dated 27-7-1948.
.....

Your presumption is correct. Please send your proposals very early so that the particulars required in G.O.No.1606, Education dated 17-7-1948 may be sent to Government without delay.

/ True Copy /

(Sd) T.V.Bhimasena Rao,
District Inspector of L.F. Accounts
North Arcot, Vellore.

rs.12/3.a. 12.3.49.

ASST. SECRETARY TO GOVT.
EDUCATION AND PUBLIC WORKS
4
H. K. M. M. M.
COMMISSIONER 12.3.49

26328

MC
186-13700 - 14 dated 15.3.49

Forwarded.

Accumulation
25/7
For Inspector

8 MC
11.3.49

20 The Secy to Govt E.P.H. Dept.

44 4193 E.P.H.(C)
47 29/6
Sub:- Tax - Edn - ml. cl, Vellore - Levy,
Ref:- G.O. 554 Edn dated 28-2-49.
From the Commr. Vellore mltly Roc. 9304/48
dated 11-3-49.

Memo No. 26338/49-C, -1 Edn. d. 28-6-49.

The Commr. Vellore mltly is informed that the Edn. tax on lands not occupied by or adjacent and appurtenant to buildings and lands exclusive of the rates fixed in G.O. 554 Edn. dated 28-2-49, may be levied

To
The Commr. Vellore mltly used for agricultural purposes at the rates fixed in G.O. 554 Edn. dated 28-2-49, may be levied from 1-4-49.

The Insp. ml. cl. & L. Bds.
The Exam. L.F. Accts. 18

21/6
27/6/49

25/6/49

95

2 - Sri L. Perumal C
Commissioner
Police, Coimbatore
2 - 1961
EDUCATION AND PUBLIC HEALTH

45-21

Sir,

$\frac{w}{pif}$

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50040

In this connection I have to bring to the kind notice of Government that it would be inconvenient if the levy of Education Tax is given effect to from 1-10-'48 as the entire tax has already been collected and it would involve much difficulty in issuing supplemental bills and collecting the difference of tax due which would not be an appreciable income to the council as there are only about 200 vacant sites in this town.

30.6.49.

1/2 COMMISSION
~~1/2~~ 6.49.

S. Samanarathnam

Periyakulam Municipal Council

30.6.49. 30.6.49.

30-6-49

P.T.O

Copy of the Municipal Councils Resolution No. 227 dated 27-6-'49

Subject :- Read Commissioner's note on G.O. No. 554 Edn dated 28-2-'49 directing levy of 12½ % of property tax as education tax on vacant sites from 1-10-'48

Commissioners Note:- The Government in their Memorandum No. 554-MS education dated 28-2-'49 has ordered to levy of 12½ % Education tax on vacant site tax with effect from 1-10-'48. Since the official year 1948-'49 is closed and entire taxes have been collected it will be very difficult to give retrospective effect from the II Half of 1948-'49. The Government may be requested to permit the council to levy the education tax according to the above memorandum from 1-4-'49.

Resolution:-

Note approved

Sd/ S. Santanakrishnan,
27-6-'49
Chairman
Periyakulam Municipal Council

/ True Copy/

COMMISSIONER. 30/6/49

30.6.49.

72

~~Sub: Edn~~

Sub:- Tax. - Edn - ml. cl., Periyakulam - Levy.

Ref:- G.O. 554 Edn dt 28-2-49.

From the Commr. Periyakulam mty

Roc. No. 1570-49 dt 30-6-49

Memo No. 50040/49-C-1-1 Edn dt. 4-7-49.

To

The Commr. Periyakulam
mty Thro' C.M.C.

The Insp. of ml. cl. & Bds.

The Examr. L.F. Accts.

The Commr., Periyakulam mty is informed that the Edn tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at the rates fixed in G.O. 544 Edn dated 28-2-49 may be levied from 1-4-49.

28/7/49
21/7/49

41/1/49

Local Administration Department

From, Sri S. Sitharamiah Naidu, B.A.,
Municipal Commissioner,
Vizianagram.

Received Registered
To The Secretary to Government,
Education & P.H., Dept., MADRAS.
Thro' The Chairman, M.C.,
Vizianagram.

Enclosures

Rc. No. A2- /49 Dated 24--3--1949



Sub: Tax - Education - Municipal council - Levy on
Lands not occupied by or adjacent and appurtenant
to buildings and Lands not exclusively used for
agricultural purposes.

Ref: G.O. Ms. No. 554 Edn., D/28-2-49.

I have to state that the G.O. under reference was
received in this office on 7-3-49.

Property tax bills for the half year commencing from
1-10-48 were already issued and are under collection. Therefore it is
not possible to give effect to the altered rate of Education tax from
1-10-1948 as ordered by Government. In this connection reference is
solicited to rule 8(2) of schedule IV of the M.D.M. Act.

The G.O. will be placed before the council at its
next meeting and the rate ordered will be given effect from 1-4-1949.

Nvk. 25/3

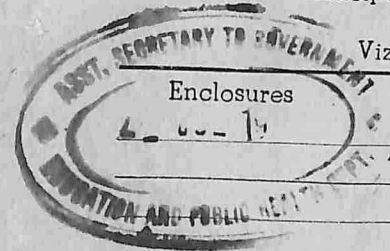
FORWARDED.

Chairman, Municipal council.

COMMISSIONER.

Local Administration Department

From J. Mohanrao, B.A.,
Municipal Commissioner,
Vizianagram.



Received Registered.....

To The Secretary to Government,
Edn. & P.H. Dept.,
Madras.
Thro' The Chairman, M.C., Vizianagaram

No..... Dated...21...6...1949

Sir.

Sub: Tax - Education - Municipal councils - levy
on Lands - Not occupied by or adjacent or
appertenant to buildings and lands not exclu-
sively used for agricultural purposes.

Ref:- This office letter D/ 4-5-49.

In continuation of this office letter under reference I beg
to report that the subject was again placed before the council on
17-6-49 and the Council at its special meeting held on 17-6-49
resolved in its resolution No. 364 to levy a surcharge of Education
tax at 15% of property tax on all lands lying within Municipal
limits of Vizianagaram as described above from 1-4-49.

A copy of the resolution is herein enclosed for favour of
information. Necessary notification has been duly published.

FORWARDED

B. Reddy
Chairman, Municipal council.

J. P. Mohan Rao
COMMISSIONER. 25/6/49

49 29 10 3
Copy of the C.R.No.364 dated 17-6-49

Minute:- Read G.O.Ms. 554 Edn. D/28-2-49 and C.R.No. 209 dated 11-6-49. The council is requested to pass a fresh resolution specifically and definitely ordering the levy of Education ta. as surcharge on property tax as directed by the Government under the provisions of E.E.Act from 1-4-49 with reference to the commissioner's note dated 4-4-49.

Resolution:- Resolved to levy a surcharge of education tax at 15% of property tax per half year on lands not occupied by or adjacent or appertenant to buildings and lands not exclusively used for agricultural purposes from 1-4-49 under Sec. 35 (2) of the Elementary education act.

(True copy)

Sd/ B.Sitharamaswamy,
Chairman, M.C

102

4

550 105 E+P.H.(C)

Sub:- Tax - Edm - ml. cl. Virgianagram - Levy.

①
p/cf

Ref:- G.O. 554 Edm. dated 28-2-49
From the Commr. Virgianagram Mty Re A2/49
dt 24-3-49.

22
7/5

Memo No. 24140-C/-1 Edm. dated. 6-7-49

To

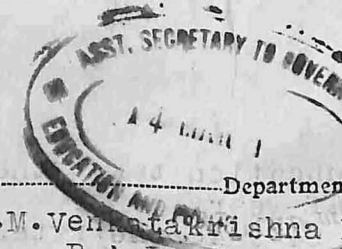
The Commr. Virgianagram
Mty Thru C.M.C.
The Insp. of ml. cl. & L.Bds.
The Exmr. of L.F. Accts.
S/c.

The Commr. Virgianagram Mty, is
informed that the Edm tax on lands not occupied
by or adjacent and appurtenant to buildings and
lands not exclusively used for agricultural purposes
at the rates fixed in G.O. 554. Edm dated 28-2-49
may be levied from 1-4-49.

28
4/7

28
4/7

C.F. 32.



Department Received Registered
From (Name) Sri.M.Venkatkrishna Reddy
B.A.I.
Designation Commissioner Hospet
Municipality
Station Hospet.
The Secretary to the Government
Education and Public Health
Department. Madras.
Through the Chairman Municipal
Council. Hospet.

Enclosures: C. No. 5282/48.B-2. dated 11-3-49 194 :

19912

Sir, Subject:- Tax - Education - Municipal Councils - levy
on lands not occupied by or adjacent and
appurtenant to buildings and lands not ex-
clusively used for agricultural purposes -
rates fixed.
Reference. G.O.MS.No. 554 Education dated 28-2-1949.

The rate of Education tax ordered to be levied on the lands ref-
erred to in the above Government order at 9.76 % of property tax with
effect from 1-10-48 was based as per particulars furnished in this office
letter C.No. 5282/48 B-2 dated 4-8-48 as called for in G.O.MS.No. 1606 Ed
Education dated 22-6-1948.

Prior to the issue of orders in G.O.No. 1778 L.A. dated 24-9-1948
the rates of several classes of property tax on the said lands were in
force at the following rates viz:-

(1) Tax for general purposes	Rs 0-12-0	for every 320
(2) Scavenging tax	0-4-6	square yards,
(3) Lighting tax	0-4-0	or part thereof
(4) Education tax	0-2-0	per half year.

P.T.O.

On the total of Rs 1-4-6 (excluding Education tax) the ratio was worked out at 9.76 % of property tax per half year.

As per G.O.No. 1778 L.A. dated 24-9-48 the rates of property tax have been increased with effect from 1-10-48 on the said lands at the rates shown below:-

- (1) Tax for general purposes
- (2) Scavenging tax
- (3) Lighting tax

Rs 3-0-0	for every 320
0-8-0	square yards or
0-8-0	part thereof per
-----	half year
Rs 4-0-0	-----

The Education tax on the lands now in force is levied at Rs 0-2-0 for every 320 square yards or part thereof per half year and the ratio on the above rates works out at 3.1/8 % of property tax per half year.

I therefore request that the Government may be pleased to issue revised orders fixing the Education tax at 3.1/8 % of property tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes per half year with effect from 1-10-48.

The favour of early orders of the Government in the matter is earnestly requested.

FORWARDED.

P. S. S. S.
Chairman.M.C. 12/3
Hospet.

M. P. S. S. S.
Commissioner.
12/3/49

52 5104 (C) Dept. 109

Sub: Tax - Edu - cl. - Long on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - rate fixed

Ref: G.O. No. 554 Edu. dated 28-2-1949.
From the Commr. Hospet Mty. No. 5282/32d/43/49

Memo. No. 19912-C1/49 Edu dated 7-7-49.

In partial modification to G.O. No. 554 Edu. dated 28-2-49, the Govt. Govt., under each Section (2) of Sec 35 of the Madras. Education Act, 1920, as amended, direct the and cl. Hospet to levy the Edu. tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at 3 1/8 % of property tax per half year with effect from 1-10-1948.

2
Appl. Govt. Mty.
11/7
To
The Commr. Hospet Mty.
(thro. C.M.C)
The Collector, Bellary.
I. L. B.
Exp. L. B. A.
D. P. I.
L. A. S.
1-5-49

29/6/49
2/7/49

110

8404 (CD) Deptt.

Sub: Tax - Edm - ml. cl. - Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - rate fixed.

(2) Please Read again: G.O. No. 554 Edm. d. 28-2-1949. P. 1 c.f. From the Comm. Hospital Rtg. No. 5282/8-2 d 11-3-49.

In G.O. 554 Edm. dated 28-2-49, the rate of edm. tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes in Hospital Rtg. was fixed at 9.76% of property tax per half year with effect from 1-10-1948 on the basis of the particulars furnished at 'A' on P. 1. c.f.

(P) Please Note as per G.O. No. 1778 L.A. dated 24-9-1948, the rates of property tax have been increased with effect from 1-10-1948 on the said lands. On this basis the rate of edm. tax has to be fixed at 3 1/2% of property tax per half year. L.A. may see.

A draft memo is submitted below for approval.

ks.l
29/6/49

20/6/49

E.P.H. (C).O.C.
19912/49.
2-7-49.



Ld. no. 28921/49-11



LAD

Seen m
4-7-49

886/H
8404 (CD) Deptt.

above
The draft memo may now be issued.

ks.l
7/7/49.

7/7/49

LOCAL ADMINISTRATION DEPARTMENT.

From Sri K. Ramalingam, M.A.,
Municipal Commissioner,
DINDIGUL.

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

Thro' The Chairman, Municipal Council, DINDIGUL.

Roc.No. 3582/49-A1, d/1-4-1949.

Sir, TAX - Education - Dindigul Municipality - Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - rates fixed - G.O.Ms.No.554, Ldn., d/28-2-1949. (E)

I beg to submit herewith a copy of Council Resolution No.1, dated 29-3-1949 for the information of the Government. The orders of the Government have been given effect from 1-10-1948.

FORWARDED.

S. Lazar Ignatius
Chairman, Municipal Council,
Dindigul.

pmf/2-4p.

Copy of Council Resolution No.1, d/29-3-49:- (E) G.O.Ms.No.554, Ldn., d/28-2-49 directing the levy of education tax on vacant lands at a 10 percent of property tax in this Municipality.

Resolution:- THIS COUNCIL REQUESTS THAT THE ORIGINAL EDUCATION TAX LEVIED MAY BE ALLOWED TO CONTINUE.

Sd. S. Lazar Ignatius,
Chairman, Municipal Council, Dindigul.

True Copy/

pmf/2-4p.

12

P. H. 206

referred to in the Government Order quoted above was adopted in 1948-49. The details worked out is shown in the appendix attached herewith.

M.H/16-4.

Balakrishnan
COMMISSIONER.

FORWARDED.

M. P. L. Srinivasulu
17/4/49.

16/4/49 Vice-Chairman -in-charge.

APPENDIX.

56 and 56

The existing rate of tax on vacant sites for the 2nd half year of '48-49.

Property tax.

Education tax.

1/2% per annum on capital value.

3/8% per annum on capital value.

The rate of education tax fixed in G.O.No.554 Edn., dated 28-2-49.

37.5% of property tax per half year (ie) 75% of property tax per annum.

The working is as follows:-

$$\frac{75}{100} \times \frac{1}{2} = \frac{3}{8}$$

3/8% per annum is 75% of property tax per annum (ie) 37.5% per half year.

Balakrishnan
COMMISSIONER.
16/4/49

118
48/12/52
F.P.H. (C).

Please see the Commr's letter no 1550/4 and

14 April 1949.

Subi:- Tax - Education - Kodinayakanur Mty. -
Levy on vacant lands F.P.H. (C).

From the Commr, Kodinayakanur Mty., A, -1550/49, dt 14/4/49.

Enclt No: 30023/49-1-C - Education, dated 16.9.1949.

Filed with G.O. No. 554, Edw., dt 28/2/49.

no
15/4/49
15/4/49

16/9/49
To the Commr, Kodinayakanur Mty (Enclt)

F.P.H. (C.) Dept.

13
Memo. No. 96402-C/48-36dm. dated 22/2/49.

57
Sub: Tax - Education - Levy on vacant lands. 57

The Commissioner, Bellary Mty.,

others as in the address entry

is requested to state very urgently whether Education tax is levied on vacant lands in the municipal area, and if so the rate (per annum) at which it is levied. If the tax is levied on the basis of annual value, or Capital value, or extent, he should submit proposals for fixing the rate of Education tax at a percentage of ^{the} property tax. If the Education tax on vacant lands is now levied at a percentage of property tax, there is no need to submit proposals for revising the rate of tax. The fact should, however, be intimated to Government. This reference should be treated as specially urgent and

(p.T.O)

2-14
a reply sent before 4-3-1949

19/2/49
12-2-49.

To
The Commr. Bellary City
The Commr. Coimbatore City
" " Coonoor City Thro. C.M.C.
" " Poodattur
" " Srirangam
" " Kodakondal

Re.No.A1. 135/49.

17 C1 4 3 15
58
Municipal Office,
Bellary, dated, 1-3-1949.

From Sri.K.Narashimanurthi, M.A.,
Commissioner, Bellary Municipality, Bellary.

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

Thro' The Chairman,
Municipal Council, Bellary.

16226 Sir,

Sub:- TAX - Education - Vacant lands.

Ref:- Government Memorandum No.96402-C1/48-3 Edn. dated 22-2-49.
L.F.No.8472 dated 4-1-49 from the Examiner of Local
Fund Accounts, Madras.

11/9/49
11/9/49
Education tax is at present being levied on vacant lands in
Municipal area at 1 1/2% per half year on annual values. The Examiner
of Local Fund Accounts, Madras, in his letter L.F.8472 dated 4-1-49
has pointed out that the rates of education tax should be fixed at
certain percentage of the property tax as per instructions issued
in G.O.No.1606 Edn. dated 22-6-48 and directed that revised propo-
sals should be sent in conformity with the instructions issued in
the G.O. cited. The subject was therefore placed before the Council
for revising the basis of levy of education tax and the Council in
its resolution No.1410 dated 28-2-48 (copy enclosed) has agreed to
levy the education tax at 11-1/9% of property tax from 1-4-49 includ-
ing agricultural lands. The same may kindly be sanctioned at an
early date.

skr/.133.p.Exd:- 13

Forwarded.

Chairman M.C., 2-3-49

P. Narasimham
Commissioner. 13

Copy to the Examiner of Local Fund Accounts, Madras, with ref. to his letter L.F.No.8472 dated 4-1-49 and in continuation of this office letter No.135/49 dated 18-3-49.

Proceedings of the Municipal Council, Bellary, passed at its ordinary meeting held on 28-2-1949 at 5-30 P.M., at the Municipal Office, Bellary

1410. Read letter No.L.F.8472 dated 4-1-49 from the Examiner of Local Fund Accounts, Madras, stating that the rate of education tax should be fixed at a certain percentage of property tax as per instructions issued in G.O.No.Ms.1606 Edn. dated 22-6-48 and office note dated 18-2-49 requesting the Council for revising the rate of levy of education tax at 11-1/9% of property tax as contemplated in Sec.34(1) of the Madras Elementary Education Act from 1-4-49 including tax on agricultural and non-agricultural lands.

Res:- Agree to levy Education Tax at 11-1/9% of property tax from 1-4-49 including Agricultural lands.

M. Gangappa,
Chairman M.C.,

/ true copy /

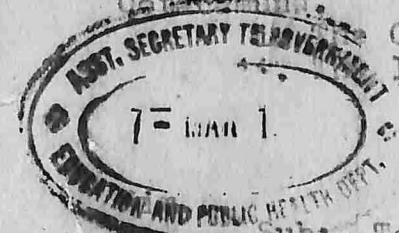
Local Administration Department.

From

Sri.P.Pitchi Reddi, M.A., B.L.,
Municipal Commissioner,
Ootacamund.

To

The Secretary to Government,
Education & Public Health Department,
Madras. Through:-
Chairman, Municipal Council, Ootacamund; &
Inspector of Municipal Cls. & Local Boards, Madras.1.



Rec. A.2. No. 10289/48, dated 3-3-1949.

Sub:- Tax - Education - levy on vacant lands.
Ref:- Memorandum No. 96402-C1/48-3, Bn., dated 22-2-1949.

Education tax is levied by this Municipality at present on vacant lands on the basis of extent. The rate is shown below:-

		Half yearly tax per acre.	
		Building sites	Waste lands.
Tax for general purpose	..	Rs. 1-13--8.	Rs. 0-11--0.
Water and Drainage tax	..	" 0--5--0.	" 0--3--6.
Education tax	..	" 0--2--0.	" 0--1--0.
		-----	-----
Total	..	" 2--4--8.	" 0-14--6.
		-----	-----

The enhancement of tax as directed in G.O. No. 1778, L.A., dated 24-9-1948, has not been given effect to as the rate fixed in the said G.O. seemed to be exorbitant and the matter is under correspondence with the Government.

The Council in its resolution No. 1212, dated 23-2-1949, resolved to raise the land tax for wastelands from the above rate to Rs. 2-2-0 per acre. Final orders of the Government on this resolution are awaited.

Copy submitted direct.

P. Pitchi Reddy
4-3-1949.

Commissioner,
Ootacamund Municipality, P.T.O.

Local Administration Department.

From (Name) Sri V. Chendhil Velayudhan

Designation Municipal Commissioner,

Station: Coonoor R. S.

Received _____ Registered _____
To _____

The Secretary to Government,
Education & Public Health Department
Madras.
Through the Examiner of Local and
Accounts, Madras.
Chairman C.M.C.

Enclosures:

A.I.No 5345/47 dated 3rd March 1949.

Sir,

Sub:-- Tax- Education- Levy - 1949-50 - Coonoor
Municipality - Proposals- Submitted -
My A.I. 5345/47 dated 28-1-1949
and Government Memorandum No. 96402/C1-48-3 Edn.
-dated 22nd February 1949.

In continuation of my A.I/5345/47 dated 28-1-1949
I beg to submit herewith a copy of Council's resolution
No. 1255 dated 28-2-49 resolving to levy Education Tax
on all buildings, lands and vacant sites at 6% of the
taxes from 1st April 1949 as contemplated in Section
34(1) of the Madras Elementary Education Act.

Forwarded.

[Signature]
Chairman C.M.C. 4/3/49 3-3.

[Signature]
Commissioner. p.t.o.

Forwarded.

[Signature]
Chairman,
Coatacamund Municipal Council.

Crk 4/3/A

1428
-2-
Council's resolution No. 1255 dated 28-2-1949.

Read endorsement L.F.No. 5429 dated 29-9-48 of the Examiner of Local Fund Accounts, Madras, inviting attention to G.O.M.S.No.1606 Edn.. dated 22nd June 1948 and requesting revised proposals for the levy of education tax at a certain percentage of the property tax as contemplated in section 34(1) of the Madras Elementary Education Act. Office note dated 23-1-49 stating that the education tax is now being levied on the annual rental value of the buildings and lands, and requesting the direction of the Council to fix the percentage at which the education tax is to be levied and the date from which it is to be levied.

Resolution.

Approved. The Council resolves to levy and collect from 1st April '49 onwards Education tax on all buildings, lands and vacant sites within this municipal limits at 6 1/2% of the taxes on them including their components.

(A true extract)

[Signature]
a3-49
Commissioner,
Coonoor Municipality.