

En (1950) Department.

Ms SERIES.

G.O. NO. 2694 En

clerk
2/8/50

Dated

26-9-1950

[Despatch Abstract.]

Tax - Enactment - mcl, oralamund
key on vacant lands on capital
value basis - District - 188nd

Back Papers.

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

Further Papers.

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

Local Administration Department
To

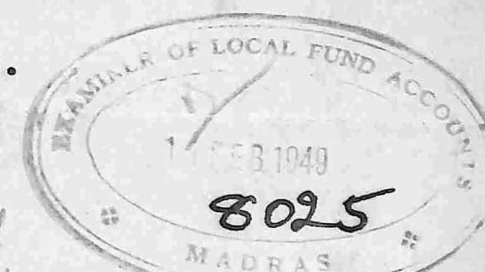
From
Sri. P. Pitchi Reddi, M. A., B. L.,
Municipal Commissioner,
Gotacamund.

The Examiner of Local Fund Accounts,
"Rushkyrum", 35/2 Mount Road,
Madras.2.

L. Dis. No. A1-748/49, dated 7-2-1949.

Sir,

Tax - Education - levy in Municipal areas.
Ref:- Your letter No. L.F. 8472/4-1-1949.



As required in your letter quoted above, I submit herewith revised proposals for the levy of Education tax at a certain percentage of property tax (aggregate). These are:-

- Buildings:- The tax on buildings will be levied at 5.6% of the existing property tax aggregate per half year instead of the existing rate of 2% on the annual rental value of buildings.
- Agricultural lands:- The tax on agricultural lands will be levied at 8% of the property tax on agricultural lands per half year instead of 2% on the Annual Rental Value of lands.

Building sites:-

The tax on building site will be levied at 5.8% of the property tax on buildings site instead of Rs.0-2-0 per acre per half year.

The rates proposed are equal to the existing rates and hence there will be neither increase nor decrease by adopting the revised rates.

I enclose herewith a statement in the form given by you showing these particulars.

Encl: One

Crk 8/2/P

P. Pitchi Reddy

8-2-1949.

Commissioner,
Gotacamund Municipality.

12/81-149

Enclosure:-

Ootacamund Municipality.

Nature of Property on which tax is levied.	Existing rate of levy of Edn. Tax.	Percentage of Edn., tax to Property tax as levied.	Proposed rate of levy of Education tax percentage.	Financial implications of the proposals made.
1	2	3	4	5
1. Buildings	$\frac{1}{2}\%$ of A.R.V.	5.6% of the Property tax (aggregate)	5.6% of the Property tax (aggregate)	There will be neither increase nor decrease in the income under these heads.
2. Agricultural lands	$8\frac{1}{2}\%$ "	8% of "	8% "	
3. Vacant lands	0-1-0 per acre per half year	7.5% "	7.5% "	
4. Building sites	0-2-0 "	5.8% "	5.8% "	

Municipal Office,
Ooty, 7-2-1949.

J. P. Reddy
8-2-1949.
Commissioner,
Ootacamund Municipality.

Crk 8/2/P

6/8/2/49

Local Administration Department.

From

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

To

The Secretary to Government,
Education & Public Health Department,
Madras. Through:-

1. The Chairman, Municipal Council, Ootacamund; &
2. The Inspector of Municipal Cls. & Local Boards, Madras.1.

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

Sir,

Sub:- Tax - Education - levy on vacant lands.

Ref:- Memorandum No. 96402-C1/48-3, Edn., 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--2--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 exhoribant 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. 2-8-0 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

Forwarded.

h h m c g n
Chairman,
Ootacamund Municipal Council.

Crk 4/3/A

Mr
NES 12480-68 dated 23.3.49

Forwarded.

22673
For Inspector &
in the S.W.D.

8.3.49 Mr. M. J. J. J.

In the S.W.D. to the S.W.D. to the S.W.D.

Local Administration Department.

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

To
The Secretary to Government,
Education & Public Health Department,
Fort. St. George, M a d r a s.

Through:

- (1) The Chairman, Municipal Council, Ootacamund; &
(2) The Inspector of Municipal Councils & Local Boards,
M a d r a s.l.

Roc. A.2. No. 10289/48, dated 7-4-1949.

Sir,

Sub:- Tax - Education - levy on vacant lands.

Ref:- (1) Memorandum No. 96402/C1/48-3, dated 22-2-1949.
(2) This office letter, No. Roc. A.2. 10289/48, dated 3-3-'49.

In continuation to this office letter cited above, I have to report that the Government in their order No. Ms. 434, L.A., dated 5-3-1949, directed this Municipality to levy property tax on vacant lands at the following rates with effect from 1-4-1949.

Name of class of property tax.	Rate of tax per half year.
Property tax for General purpose	... $\frac{1}{4}$ per cent of capital value.
Water and drainage tax,	... $\frac{1}{4}$ --do--
Scavenging tax,	... $\frac{1}{16}$ --do--

In the said Government order, no mention has been made about the levy of education tax on vacant lands and hence it is presumed that the Government have no intention to levy education tax on vacant lands at present. If this presumption is not correct, I request that the Govt. may kindly be pleased to fix and intimate at an early date, the rate of education tax to be levied on the Government lands.

Crk:

Forwarded.

h h m c g n
Chairman,
O.M.C.

P. P. Pitchi Reddy
7-4-1949.
Commissioner,
Ootacamund, Municipality.



34071

N.Ds. 18850 up dated -4-49

Forwarded to the
Secretary to Government, S & P.H.
Department in continuation of this
order. N.Ds. 12490 up dated ~~21-4-49~~

[Signature]
21/4
for Inspector.

be
1949

26
The Secretary to Government
Education and Public Health
Department, Madras.

554
28/2/49

Office of the Inspector

Office of the Inspector of M.L. Councils & Local Boards,
Old High Court Buildings,
First Line Beach, Madras 1.

N.Ds. No. 38778-49
N.R.C.

18 JUL 1949 Dated 12-7-1949.

Forwarded in continuation of this office
N.Ds. 18858/49 of 21-4-1949.

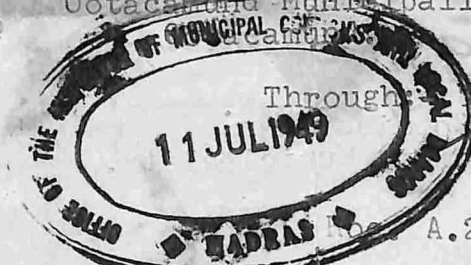
55159

[Signature]
12749

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

Local Administration Department. 604 11/285

From Sri. P. Pitchi Reddi, M. A., B. L., Commissioner, Ootacamund Municipality, To The Secretary to Government, Education & Public Health Department, Fort St. George, Madras.



Through: The Chairman, Municipal Council, Ootacamund; & (2) The Inspector of Municipal Councils and Local Boards, Madras.

A.2. No. 10289/48, dated 6--7--1949.

Sir, Subject:-- Tax - Education - on vacant lands - Ootacamund Municipal Council - levy from 1-10-1948 and from 1-4-1949 - fixation of rates - requested. Reference:- 1. This office Roc. A.2. No. 10289/48, dated 3-3-1949 in reply to Govt. Memorandum No. 96401-C1/48-3 Education, dated 22-2-1939; and 2. This office Roc. A.2. No. 10289/48, dated 7-4-1949.

In continuation of this office letters quoted above, I submit that the Government, in their Memorandum No. 15098/49 A.L.A., dated 6-4-1949, have affirmed that the rates of property tax on lands not exclusively used for agricultural purposes and not occupied by or adjacent and appurtenant to buildings fixed in G.O.No. 1778, L.A., dated 24-9-1948 are to be adopted for the period from 1st October 1948 to 31st March 1949 and that the rates fixed in G.O.No. 434, L.A., dated 5-3-1949 to be adopted on and from 1st April 1949. But, according to the new rates, the issue of supplemental bills for the balance of tax for the half year ended with 31st March 1949 and the bills for the current half year commencing from 1st April 1949 for the vacant lands has not become possible since the corresponding rate of Education tax for the periods has not yet been fixed and communicated to the office. I, therefore, request that the Government may kindly be pleased to take immediate steps to fix the rates of Education tax, so that the bills

bills may be issued without any further delay.

P. P. Reddy
7-7-1949.
Commissioner,
Ootacamund Municipality.

Crk 7/6/P.

Forwarded.

H. H. G.
Chairman,
Ootacamund Municipal Council.

27687.

(20) En(5)
Tax - Education - Municipal
Council, Ootacamund - levy on vacant
lands on Capital value basis. Directly
Issued -

From The Commr., Ootacamund reply -

No: 748/49 d. 7.2.1949

From The Commr., Ootacamund reply -

No: 10289/48 d. 3.3.1949

From The Commr., Ootacamund reply -

No: 10289/48 d. 7.4.1949

From The Commr., Ootacamund reply -

No: 10289/48 d. 6.7.1949

Order no 2694 En(5) 26.9.50.
Ms

2/

under sub-section 2 of Section 35

of the Madras Elementary Education Act, 1920 as amended the Govt directed the Municipal Council, Odhacannur to levy Education tax on lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes at $\frac{1}{4}\%$ of capital value from annam 10th effect from 1-10-1950.

11.9.50
11/9/50

12/9/50

Note: In view of the deficit anticipated in the B.E. for 1950-51 of the m.c., Odhacannur, the draft above is for approval. LA may see

The Council, Odhacannur (through the C.E.E.)
The E.R. M.F.A.C.S.
The I.L.B.
Com. to LA
28/9

39/T



in before issue.

11.9.50
11/9/50

12/9/50 LA

The draft order on page 1-2 above maybe passed and the file returned to Education Dept. v.o.

19.9.50
19.9.50

20/9/50

See

F 21.9.50

E.D.M.

The draft on pp. 1-2 ante may now issue

20/9/50
20/9/50

20/9/50

2/15/21
The draft order is attached
and will be paid out of the
fund of the same name.
The draft is for \$100.00
and is payable to the order of
the Treasurer of the
Board of Directors.

