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8-11-17 1-21-40

En (1950) Department.

Enrollment

Ms SERIES.

(3)

clerk
of

G.O. NO. 810 En

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11-3-1950

Dated

11-3-1950

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[Despatch Abstract.]

Law - Enforcement - Municipal Councils
Restriction of inter-coupled -

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Extract from the file relating to the Amendment of the Elementary Education Act fixing maximum limits of rates of Education tax.

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There is no objection to the Amendment Act of 1941 being allowed to lapse on 30-4-1950. In that case the amendment to be made to the Elementary Education Act should be brought into effect from 30-4-1950 itself so that there may not be any interval between the date of expiry of the Amendment Act of 1941 and from the date of coming into force of the new Amendment Act.

The view has been recorded that the maximum rates of education tax may be incorporated in the Act itself namely 36 pies in the case of district boards and 5 per cent of property rentals in the case of municipal councils. At present the District Board, Salem and the following municipal councils are levying education tax at more than the stipulated maxima as indicated below:-

Local Body	Rate of education tax
District Board, Salem	37 pies in the rupee of land revenue.
Municipal Council, Thimilipattanam	6% of property rentals
" " Hindupur	5 $\frac{3}{4}$ %
" " Prodattur	6 $\frac{1}{4}$ %
" " Gudiyatham	5 $\frac{1}{2}$ %
" " Tiruvannamalai	6%
" " Tirupathur	7 $\frac{1}{4}$ %
" " Ummalpet	6 $\frac{17}{24}$ %
" " Tellicherry	6%
" " Cochin	5 $\frac{1}{2}$ %
" " ~~Changanassery~~ Sankar	6 $\frac{1}{2}$ %

(There may be a few other municipal councils who may be levying education tax at more than the stipulated rate of 5%)

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In the case of municipal councils which are now levying education tax at more than 5 per cent the rate of tax has to be brought down to 5 per cent with effect from 1-4-1950. If not, the levy of the tax at rates higher than 5 per cent will be illegal soon after the amendment of the Act. Separate action will be taken in this regard.

As regards the District Board, Salem, the rate of education tax may have to be brought down to 36 pies with effect from the current fasli itself. Action will be taken separately in this regard also.

