

EAST AFR PROT

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REC'D

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20264

O.A.O.
BOWRING 308
Monica

1920

27th MARCH

previous Paper.

LAND TAX BILL

Two copies--will fwd explanatory copy by next mail

~~18337~~

Enclosed
action

W.B. Murray

1 copy to Mr. J. Murray for info,
as he may like to have this
early - & then circulate

actd

20/4/10

W.C.S. 26.4.10

Enclosed Paper.

250

AFRICAN PROTECTORATE.

No 3 P. S.

GOVERNMENT HOUSE,

COAST GUARD,
Nairobi.

425

BRITISH EAST AFRICA.

C O D E N O .
20264

MARCH, 1920.

RECEIVED

REB. 22 APR. 20

MY LORD,

SD
69783
Tq
Bill.

I have the honour to refer to Your Lordship's telegram of January 10th and to enclose copies for Your Lordship's consideration of the Land Tax Bill which it is proposed to bring before Legislative Council at its next meeting.

2. An explanatory despatch is in preparation and will be forwarded to Your Lordship by the next mail.

I have the honour to be,
Your Lordship's
humble, obedient servant,

W. M. G. M. G.
ACTING GOVERNOR.

RIGHT HONOURABLE

VISCOUNT MILNER, P.C., G.C.B., G.C.M.G., &c., &c.,
SECRETARY OF STATE FOR THE COLONIES,

DOVING STREET,

LONDON, S.W.



426

A Bill

Initiated

An Ordinance relating to the Imposition, Assessment
and Collection of Land Tax and Land Transfer Tax.

PRINTED BY THE GOVT. PRINTER, MADRAS.

A Bill

Entituled

An Ordinance relating to the Imposition, Assessment and Collection of Land Tax and Land Transfer Tax.

PART I.

INTRODUCTORY.

1. This Ordinance may be cited as "The Land Tax Ordinance, 1923."
 2. This Ordinance is divided into parts, as follows:
- Part I. Introduction.
 - Part II. Administration of Ordinance.
 - Part III. Land Tax and Land Transfer Tax.
 - Part IV. Returns and Assessment.
 - Part V. Objections.
 - Part VI. Collection and Recovery of Taxes.
 - Part VII. Miscellaneous.

3. In this Ordinance, unless the context otherwise requires, "Agent" includes every person who in the Protectorate is or on behalf of any other person outside of the Protectorate (hereinafter called "the principal") has the control or management of land belonging to the principal or the control or management of any rents, issues, or profits derived from such land.

20 "Local Authority" means a Municipality, a District Council, a Native Authority, a Corporation, a Committee of any kind, or other authority appointed under the East Africa Townships Ordinance, 1909, for the purposes of the said Ordinance.

"Owner" in relation to land includes every person who wholly or severally, whether in law or in equity,

- (a) is entitled to land for any estate in possession;
- (b) is entitled to receive, or in respect of, or if the land were let to a tenant would be entitled to receive, the rents or profits thereof, whether as beneficial owner, trustee, mortgagee or joint-owner, or otherwise; and includes every person who by virtue of this Ordinance is deemed to be the owner. "Owner" has a meaning corresponding with that of "entitled".

A Bill

~~introduced~~

An Ordinance relating to the Imposition, Assessment and Collection of Land Tax and Land Transfer Tax.

PART I.

INTRODUCTION.

1. This Ordinance may be cited as "The Land Tax Ordinance," Short title.
date, 15-2-19.

5. 2. This Ordinance is divided into parts, as follows

Division of Ordinance.

Part I. Introduction.

Part II. Administration of Ordinance.

Part III. Land Tax and Land Transfer Tax.

Part IV. Returns and Assessment.

10. Part V. Objections.

Part VI. Collection and Recovery of Taxes.

Part VII. Miscellaneous.

15. 3. In this Ordinance, unless the context otherwise requires—
"Agent" includes every person who in the Protectorate for or on behalf of any other person outside of the Protectorate (hereinafter called "the principal") has the control or disposal of any land belonging to the principal, or the control, enjoyment, or disposal of any rents, issues, or proceeds derived from such land.

20. "Local Authority" means a Municipal Council established under the Municipal Corporation Ordinance, 1963, or any Committee or other authority constituted under the Panchayat Union Councils Ordinance, 1963, for the purpose.

"Owner" in relation to land includes every person who, jointly or severally, whether in law or in equity—

25. (a) Is entitled to land for any estate in possession;
- (b) Is entitled to receive, or is entitled to receive, if the land were let to a tenant would be entitled to receive, the revenue profits thereof; whether as beneficial owner, trustee, mortgagee in possession, or otherwise; and includes every person who by virtue of this Ordinance is deemed to be the owner; "owner" has a meaning corresponding to that of owner.

3. (vii) All land owned by or in trust for a religious society, the proceeds whereof are devoted solely to the support of the aged or infirm clergy or ministers of the society or their wives or widows or children or to religious charities or educational purposes.

4. (viii) All land owned by or in trust for any person or society and used or devoted to that person or society solely as a place of worship.

5. (ix) A place of worship for a religious society, or a place of residence for any clergy or ministers or order of a religious society.

6. (x) Any charitable or educational institution so carried on for the promotion of education, the relief of poverty, the promotion of agriculture, the propagation of religion, the promotion of health, the promotion of art, science, literature, music, the fine arts, or any other object of general utility.

7. (xi) A public cemetery, mortuary or crematorium.

8. (xii) A public garden, public recreation ground or public reservoir.

20. (7) A public tax.

Land tax shall be levied and paid by every owner of land in respect of all land of which he is the owner. Provided that in the case of an owner of several estates or parcels of land (not being a trustee of different estates for the benefit of different beneficiaries *qua* trust) the aggregate of the values of such several estates or parcels shall be regarded for the purpose of taxation as if such aggregate represented the unimproved value of a single estate or parcel.

7. (1) The land tax shall be charged on land as owned at noon on the thirty-first day of December immediately preceding the financial year for which the tax is levied.

(2) Every person whose name appears at noon on the thirty-first day of December immediately preceding the financial year in and for whom such tax is assessed and levied in any register under any Ordinance relating to the registration of deeds or instruments affecting title to land as owner of any land shall for the purposes of this Ordinance be deemed to be the owner of that land, unless before such date he—

40. (i) Gives express notice in writing to the Commissioner that he has parted with or disposed of the land of which he is shown to be owner in such register, whether by sale, conveyance, assignment, or transfer of any kind, or that he has been deprived thereof by operation of law; and

45. (ii) Furnishes the Commissioner with full particulars, in writing, of the transaction, the price obtained for the land, the name and address of the purchaser or transferee thereof, as of such facts as relieve him from liability as law, such particulars to be verified by statutory declaration in the prescribed manner.

Provided that any person who shall pay the land tax for any year in respect of any land which he has parted with or disposed of by sale, conveyance, assignment, or transfer before the thirtieth day of June in that year, shall be entitled to receive from the purchaser or transferee in any Court of competent jurisdiction a fair and proper proportion of the amount of any tax so paid as measured by paid by the use of such purchaser or transferee.

50. 6. Persons owning land as joint tenants, tenants in common, co-partners, co-trustees, or in a joint account shall, in respect of land so owned and for the purposes of the land tax thereon, be deemed to be a single taxpayer, and shall be jointly and severally liable for the payment of the tax without regard to the relative shares of interests in the land.

65. 7. The amount of every taxpayer as to the tax payable in his representative capacity shall be less expense and distance from the account of the tax payable in his individual right, and the account of taxpayers jointly entitled to or interested in, whether as partners or otherwise, the same land, as regards tax payable in respect of such land, shall be kept jointly and separate and distinct from the sole amounts of such taxpayers.

Levy and payment.

Date at which ownership determined for payment of tax.

Person shown as owner in any register relating to the registration of deeds or instruments affecting title to land, second owner under Ordinance, unless Commissioner of Lands notified.

Joint tenants.

Less expense.

LAND TRANSFER TAX.

15. Subject to the provisions of this Ordinance and the regulations hereunder, there shall be paid to the Commissioner upon the first transfer of any land after the commencement of this Ordinance a land transfer tax of twenty per cent on the consideration expressed in such instrument over and above the unimproved value of the land according to the first valuation made under this Ordinance and on every subsequent transfer, notwithstanding the contrary notwithstanding a like sum, the same being the difference between the consideration expressed in such transfer and the consideration expressed in the transfer prior thereto.

16. No tax shall be payable under this section on any transmission of land of a deceased person or upon any transfer from executors or administrators to the devisees or devisees of such land or to the persons entitled thereto upon a distribution of the estate and any value mentioned upon any such transmission or transfer shall not be deemed to be a value for the purposes of this Ordinance.

17. No transfer of land shall be registered in any register under any Ordinance relating to the registration of deeds or instruments affecting title to land until after the payment of any land transfer tax payable under this Ordinance.

18. Unless otherwise agreed upon between the parties, any land transfer tax payable under this Ordinance shall be payable by the transferor.

19. If any land transfer tax payable under this Ordinance is paid by any person other than the person liable for the payment thereof, it shall be recoverable from the person so liable in any action at the suit of the person by whom it was paid.

(See section 17 of the Income Tax Ordinance.)

20. When real estate of an owner holding in transferred the amount of land transfer tax payable on such transfer shall be determined by determining what proportion such part bears to the original holding and the land transfer tax payable on such transfer shall be on the proportion of such part.

Tax payable on
transfer of a part of the whole
estate, etc., etc.

PART VI.

RETURN OF ASSESSMENT AND PAYMENT.

Returns.

21. (1) For the purpose of assessment and levy of land tax, every taxpayer shall, each financial year, in the prescribed manner and within the prescribed time, furnish returns, setting forth a full and complete statement of all land owned by him at noon on the thirty-first day of December of each year, out of the improved and unimproved value of which he is liable.

(2) Every return, except as otherwise required by the Commissioner or his officer, or wherever else in any financial year he furnishes the full returns above mentioned may be made of the two succeeding years furnished in lieu of such full returns as short numbered consecutive returns setting forth a full and complete statement of all land of which he has become or ceased to be the owner since the thirtieth day of December preceding the last full return, and of the improved and unimproved value of every piece thereof, with such other particulars as are prescribed.

(3) In addition to the returns required in the last preceding subsection, every person, whether a taxpayer or not, shall, at such time as may be required by the Commissioner, make such further or other returns as the Commissioner requires for the purposes of this Ordinance, or such returns as may be necessary for the purpose of ascertaining the land transfer tax payable upon the first transfer of any land after the commencement of this Ordinance.

22. Any return purporting to be made or certified by or to behalf of any taxpayer or person shall be deemed to have been duly made when it is signed by him until the contrary is proved.

Returns deemed to be
duly made.

(5) Be conclusive evidence that the amount and all the particulars of such assessment are correct; except in proceedings on objection against the assessment when it shall be *prima facie* evidence only.

(2) The production of any document under the hand of the Commissioner purporting to be a copy of or extract from any return or assessment shall for all purposes be sufficient evidence of the matters therein set forth without producing the original.

(3) As soon as conveniently may be after any taxpayer's assessment is made the Commissioner shall cause to be given to him a notice in writing of such assessment.

(4) The omission to give any such notice shall not invalidate any assessment.

(5) No deduction from the unimproved value of any land shall be allowed in respect of any mortgage to which the land is subject, or in respect of any unpaid purchase money, and a mortgagor shall be deemed and liable for land tax as if he were the owner of the unencumbered estate.

(6) A mortgagee, or other person owning any estate or interest in land by way of security for money, shall not be liable to land tax in respect of that mortgage estate or interest.

Provided that a mortgagee in possession of land, or any other person in possession of land by way of security for money, shall so long as such possession continues (though not to the exclusion of any other person) be deemed to be the owner of the land; and the mortgagee in possession shall be the primary taxpayer, and those shall be deducted from the tax payable by the latter in respect of the land such amount (if any) as is necessary to prevent double taxation, but any such mortgagee or person in possession shall if the mortgagor makes default in the payment of land tax in respect of the land, be responsible for the payment of the tax due by the mortgagor which payment shall be deemed to be made by him on behalf of the mortgagor.

Notice of assessment to be given.

Mortgages.

Mortgagee's right of deduction.

PART V

35

OBJECTIONS

(1) All objections to the assessment of land shall be heard and determined by an Assessment Court constituted under this Ordinance.

Objection to be heard by Assessment Court.

(2) Each Assessment Court shall consist of three members of whom one shall be the Magistrate exercising jurisdiction in the Magistrate's Court situated in or near the locality in which the subject-matter of the objection arises.

(3) Such Magistrate shall be the President of the Court.

(4) The other two members of the Court shall be appointed by the Government in Council.

(5) The Clerk of such Court shall be appointed by the Magistrate.

(6) In any public notice or advertisement of an intended application for assessment, both the names of the members of whom the Court is constituted may be stated, and the publication of a copy of any such public notice or advertisement purporting to be signed by or on behalf of the Commissioner shall be good title proof that the members of the Court so named are duly appointed and qualified.

(7) The Commissioner shall prepare and lay before the Assessment Court, prior to the opening of the Court, a list of all objections to the assessment of land which are to be heard, and the President of the Court shall enter all decisions given by each Court in such list, and shall enter all such entries and the Commissioner shall correct the assessments from time to time accordingly, and shall make all such consequential alterations as may be necessary.

List of objections.

(8) Subject to the provisions of Section 50 hereof, the decision of the Assessment Court shall be final, and theonus of proof shall rest with the objector.

Decision of Court final.

45. The following provisions shall apply in any case where, whether intentionally or not, a taxpayer escapes full taxation in his lifetime by reason of not having duly made full and complete returns:—

Provision when tax not paid during lifetime.

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(a) The Commissioner shall have the same powers and remedies against the executors and administrators of the taxpayer in respect of the estate of the taxpayer as he would have had against the taxpayer in his lifetime.

10 (b) The executors and administrators shall make such returns as the Commissioner requires for the purpose of a full assessment.

(c) The assessment shall be at the rates payable in respect of the years for which the rate ought to have been paid, and the amount payable shall (where the taxpayer's default was intentional) be treble the amount of the difference between the tax so assessed and the amount actually paid by the taxpayer, and shall be a due charge on the taxpayer's estate in the hands of the executors and administrators.

20 The intention of this shall prevent the operation of this section, and the Commissioner may take all such proceeding and exercise all such powers as he considers for the purpose of giving effect to the better and more expeditious the treble tax as in the case of ordinary assessment and taxation.

25 No statute of limitations at any time in force shall bar the recovery of land tax.

30 (1) Land tax shall, by virtue of this Ordinance, be a first charge on the land in respect of land of which it is payable, and such charge shall have priority over all other liens, charges or rights notwithstanding any other position of any land, it being understood to be made in the hands of any purchaser or holder thereof, for the payment of such tax, so long as the same remain unpaid.

(2) Where the Commissioner deems it expedient to register the charge, he may do so with the proper Registrar a certificate under his hand describing the land charged, and stating that there are arrears of land tax payable in respect thereof, and the Registrar shall register such certificate accordingly.

35 48. Every person who, under the provision of this Ordinance, pays any tax for or on behalf of any other person, shall be entitled to recover the same from that other person or debts, together with the costs of recovery, or to retain or deduct same out of any money in his hands belonging or payable to that other person.

PART VII.

REGISTRAR'S POWERS.

45 49. Every company which is a taxpayer and which carries on business in the Province shall at all times be represented by a person residing in the Province duly appointed by the company or by its duly authorized agent or attorney, and will comply in every such particular and respect the following rules:—

(1) The person so appointed shall, for the purposes of this Ordinance, be deemed the public officer of the company.

(2) The company shall keep the office of the public officer, and the expenses of the same shall be defrayed by the company, and the fees of the public officer shall be paid to him by the State of the public officer engaged for service, and given to the Commissioner.

50 (3) If the company fails or refuses to appoint a public officer, or fails to pay to such public officer the fees necessary, it shall be liable of an offence, and shall be liable to a penalty, not exceeding £1,000, for every day from which the failure to appoint continues.

(4) In case of any change of the address for service of process, or if the public officer so appointed shall be withdrawn from the company for all the purposes of this Ordinance or the Regulations, and if at any time there is no public officer the service upon any person acting or appearing to act in the capacity of the company shall be refused.

Fines for obstructing
officer or breach of
ordinance.

Every person is liable to a fine not exceeding Rs. 750/- who:-

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(a) Obstructs or hinders any officer acting in the discharge
of his duty under this Ordinance; or

(b) Commits any breach of this Ordinance or of any regulation
thereunder for which no specific penalty is imposed elsewhere
than by this section.

34. All fines and penalties under this Ordinance may be recovered as a civil debt recoverable summarily.

55. The Governor-in-Council may make Regulations not inconsistent with this Ordinance, prescribing all matters which by this Ordinance are required or permitted to be prescribed, or which the Government deems it necessary to be prescribed for giving effect to the Ordinance.

LAND TAX.

The following scale of Land Tax is suggested for introduction for the first year under section 5 of the Bill:

On the first Rs. 7,500/- of value at tax of 3%
Next 15,000 6%
" 22,500 7%
" 30,000 7%
" 37,500 7%
" 45,000 10%
" 52,500 10%
" 60,000 10%
On any additional part of value 2%

On any additional part of value 2%

The following instances show the tax payable according to the scale above on land certain values:-

On land of which the total value is Rs. 7,500/- tax of Rs. 225/-

22,500	127
30,000	285
37,500	525
45,000	862-50
52,500	1,212-50
60,000	2,437-50
67,500	3,682-50

up to maximum which is less than

25X

for obstructing
any branch of
Ordinance.

54. Every person is liable to a fine not exceeding Rs. 750/- who—

(a) Obstructs or hinders any officer acting in the discharge of his duty under this Ordinance; or

(b) Commits any breach of this Ordinance or of any regulation thereunder for which no specific penalty is imposed elsewhere than by this section.

Recovery of fines.

All fines and penalties under this Ordinance may be recovered as a civil debt recoverable summarily.

55. The Governor-in-Council may make Regulations not inconsistent with this Ordinance for prescribing all matters which by this Ordinance are made or permitted to be prescribed relating to the manner of collection of the tax imposed by this Ordinance.

LAND TAX

The following scale of Land Tax is suggested for introduction for the first year under section 55 of this Ordinance:

On the sum Rs. 2,500/- of value at a tax of 1%.

On any additional part of value—

22,500	225
30,000	300
37,500	375
45,000	450
52,500	525
60,000	600
67,500	675
75,000	750
82,500	825
90,000	900
97,500	975
105,000	1050
112,500	1125
120,000	1200
127,500	1275
135,000	1350
142,500	1425
150,000	1500
157,500	1575
165,000	1650
172,500	1725
180,000	1800
187,500	1875
195,000	1950
202,500	2025
210,000	2100
217,500	2175
225,000	2250
232,500	2325
240,000	2400
247,500	2475
255,000	2550
262,500	2625
270,000	2700
277,500	2775
285,000	2850
292,500	2925
300,000	3000
307,500	3075
315,000	3150
322,500	3225
330,000	3300
337,500	3375
345,000	3450
352,500	3525
360,000	3600
367,500	3675
375,000	3750
382,500	3825
390,000	3900
397,500	3975
405,000	4050
412,500	4125
420,000	4200
427,500	4275
435,000	4350
442,500	4425
450,000	4500
457,500	4575
465,000	4650
472,500	4725
480,000	4800
487,500	4875
495,000	4950
502,500	5025
510,000	5100
517,500	5175
525,000	5250
532,500	5325
540,000	5400
547,500	5475
555,000	5550
562,500	5625
570,000	5700
577,500	5775
585,000	5850
592,500	5925
600,000	6000
607,500	6075
615,000	6150
622,500	6225
630,000	6300
637,500	6375
645,000	6450
652,500	6525
660,000	6600
667,500	6675
675,000	6750
682,500	6825
690,000	6900
697,500	6975
705,000	7050
712,500	7125
720,000	7200
727,500	7275
735,000	7350
742,500	7425
750,000	7500
757,500	7575
765,000	7650
772,500	7725
780,000	7800
787,500	7875
795,000	7950
802,500	8025
810,000	8100
817,500	8175
825,000	8250
832,500	8325
840,000	8400
847,500	8475
855,000	8550
862,500	8625
870,000	8700
877,500	8775
885,000	8850
892,500	8925
900,000	9000
907,500	9075
915,000	9150
922,500	9225
930,000	9300
937,500	9375
945,000	9450
952,500	9525
960,000	9600
967,500	9675
975,000	9750
982,500	9825
990,000	9900
997,500	9975
1,005,000	10,050
1,012,500	10,125
1,020,000	10,200
1,027,500	10,275
1,035,000	10,350
1,042,500	10,425
1,050,000	10,500
1,057,500	10,575
1,065,000	10,650
1,072,500	10,725
1,080,000	10,800
1,087,500	10,875
1,095,000	10,950
1,102,500	11,025
1,110,000	11,100
1,117,500	11,175
1,125,000	11,250
1,132,500	11,325
1,140,000	11,400
1,147,500	11,475
1,155,000	11,550
1,162,500	11,625
1,170,000	11,700
1,177,500	11,775
1,185,000	11,850
1,192,500	11,925
1,200,000	12,000
1,207,500	12,075
1,215,000	12,150
1,222,500	12,225
1,230,000	12,300
1,237,500	12,375
1,245,000	12,450
1,252,500	12,525
1,260,000	12,600
1,267,500	12,675
1,275,000	12,750
1,282,500	12,825
1,290,000	12,900
1,297,500	12,975
1,305,000	13,050
1,312,500	13,125
1,320,000	13,200
1,327,500	13,275
1,335,000	13,350
1,342,500	13,425
1,350,000	13,500
1,357,500	13,575
1,365,000	13,650
1,372,500	13,725
1,380,000	13,800
1,387,500	13,875
1,395,000	13,950
1,402,500	14,025
1,410,000	14,100
1,417,500	14,175
1,425,000	14,250
1,432,500	14,325
1,440,000	14,400
1,447,500	14,475
1,455,000	14,550
1,462,500	14,625
1,470,000	14,700
1,477,500	14,775
1,485,000	14,850
1,492,500	14,925
1,500,000	15,000
1,507,500	15,075
1,515,000	15,150
1,522,500	15,225
1,530,000	15,300
1,537,500	15,375
1,545,000	15,450
1,552,500	15,525
1,560,000	15,600
1,567,500	15,675
1,575,000	15,750
1,582,500	15,825
1,590,000	15,900
1,597,500	15,975
1,605,000	16,050
1,612,500	16,125
1,620,000	16,200
1,627,500	16,275
1,635,000	16,350
1,642,500	16,425
1,650,000	16,500
1,657,500	16,575
1,665,000	16,650
1,672,500	16,725
1,680,000	16,800
1,687,500	16,875
1,695,000	16,950
1,702,500	17,025
1,710,000	17,100
1,717,500	17,175
1,725,000	17,250
1,732,500	17,325
1,740,000	17,400
1,747,500	17,475
1,755,000	17,550
1,762,500	17,625
1,770,000	17,700
1,777,500	17,775
1,785,000	17,850
1,792,500	17,925
1,800,000	18,000
1,807,500	18,075
1,815,000	18,150
1,822,500	18,225
1,830,000	18,300
1,837,500	18,375
1,845,000	18,450
1,852,500	18,525
1,860,000	18,600
1,867,500	18,675
1,875,000	18,750
1,882,500	18,825
1,890,000	18,900
1,897,500	18,975
1,905,000	19,050
1,912,500	19,125
1,920,000	19,200
1,927,500	19,275
1,935,000	19,350
1,942,500	19,425
1,950,000	19,500
1,957,500	19,575
1,965,000	19,650
1,972,500	19,725
1,980,000	19,800
1,987,500	19,875
1,995,000	19,950
2,002,500	20,025
2,010,000	20,100
2,017,500	20,175
2,025,000	20,250
2,032,500	20,325
2,040,000	20,400
2,047,500	20,475
2,055,000	20,550
2,062,500	20,625
2,070,000	20,700
2,077,500	20,775
2,085,000	20,850
2,092,500	20,925
2,100,000	21,000
2,107,500	21,075
2,115,000	21,150
2,122,500	21,225
2,130,000	21,300
2,137,500	21,375
2,145,000	21,450
2,152,500	21,525
2,160,000	21,600
2,167,500	21,675
2,175,000	21,750
2,182,500	21,825
2,190,000	21,900
2,197,500	21,975
2,205,000	22,050
2,212,500	22,125
2,220,000	22,200
2,227,500	22,275
2,235,000	22,350
2,242,500	22,425
2,250,000	22,500
2,257,500	22,575
2,265,000	22,650
2,272,500	22,725
2,280,000	22,800
2,287,500	22,875
2,295,000	22,950
2,302,500	23,025
2,310,000	23,100
2,317,500	23,175
2,325,000	23,250
2,332,500	23,325
2,340,000	23,400
2,347,500	23,475
2,355,000	23,550
2,362,500	23,625
2,370,000	23,700
2,377,500	23,775
2,385,000	23,850
2,392,500	23,925
2,400,000	24,000
2,407,500	24,075
2,415,000	24,150
2,422,500	24,225
2,430,000	24,300
2,437,500	24,375
2,445,000	24,450
2,452,500	24,525
2,460,000	24,600
2,467,500	24,675
2,475,000	24,750
2,482,500	24,825
2,490,000	24,900
2,497,500	24,975
2,505,000	25,050
2,512,500	25,125
2,520,000	25,200
2,527,500	25,275
2,535,000	25,350
2,542,500	25,425
2,550,000	25,500
2,557,500	25,575
2,565,000	25,650
2,572,500	25,725
2,580,000	25,800
2,587,500	25,875
2,595,000	25,950
2,602,500	26,025
2,610,000	26,100
2,617,500	26,175
2,625,000	26,250
2,632,500	26,325
2,640,000	26,400
2,647,500	26,475
2,655,000	26,550
2,662,500	26,625
2,670,000	26,700
2,677,500	26,775
2,685,000	26,850
2,692,500	26,925
2,700,000	27,000
2,707,500	27,075
2,715,000	27,150
2,722,500	27,225
2,730,000	27,300
2,737,500	27,375
2,745,000	27,450
2,752,500	27,525
2,760,000	27,600
2,767,500	27,675
2,775,000	27,750
2,782,500	27,825
2,790,000	27,900
2,797,500	27,975
2,805,000	28,050
2,812,500	28,125
2,820,000	28,200
2,827,500	28,275
2,835,000	28,350
2,842,500	28,425
2,850,000	28,500
2,857,500	28,575
2,865,000	28,650
2,872,500	28,725
2,880,000	28,800
2,887,500	28,875
2,895,000	28,950
2,902,500	29,025
2,910,000	29,100
2,917,500	29,175
2,925,000	29,250
2,932,500	29,325
2,940,000	29,400
2,947,500	29,475
2,955,000	29,550
2,962,500	29,625
2,970,000	29,700
2,977,500	29,775
2,985,000	29,850
2,992,500	29,925
3,000,000	30,000

up to maximum which is less than

20.254/2.

436

sal

29

St

DRAFT.

to S. Norley being chd. 30 copies.

MINUTE.

See

I am to transmit to you

copy of the bill

introduced

10/1

for your information to see copy

of copy dated the 27th of our first meeting

of Oct. of this A.D. with enclosure, viz.

a Bill entitled "An ordinance relating to the

Disposition, Assessment & Collection of

Tax on Land Transfer, etc."

Milt.

10/2/04

(Signed) H. J. READ.