

ACT No. XVII OF 1871.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL,

(*Received the assent of the Governor General on the 31st March 1871.*)

An Act to provide for the levy of rates on land in Oudh.

WHEREAS it is expedient to provide for the levy of rates on land in Oudh to be applied to local purposes; It is hereby enacted as follows:—

1. This Act may be cited as 'The Oudh Local Rates Act:'

It extends only to the territories under the administration of the Chief Commissioner of Oudh;

And it shall come into force on the first day of April, 1871.

2. In this Act—

'Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed, or assigned:

'Land-holder' means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfidár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed, or assigned:

'Estate' means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof; and

'Annual value' means—

(1) Where the settlement of the land-revenue is liable to periodical revision, — double the amount of the land-revenue assessed on an estate;

(2) Where

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned, — double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate.

Rates assess-
able.

3. The Chief Commissioner may impose on every estate a rate not exceeding one and a quarter per cent. on its annual value. Such rate shall be payable annually by the land-holder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

Recovery of
rates.

4. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Power to
recover share
of rate from
co-sharers
or pattidárs.

5. Every landholder may recover from his co-sharers or pattidárs, if any, a share of the rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattidár, recorded at the time of the settlement, bears to the annual value of the whole estate.

Power to
recover share
of rate from
under-
proprietor,
permanent
lessee or
occupancy
tenant.

6. Whenever the rate is charged on a land-holder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such land-holder may realize from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

Jurisdiction
over suits as
to rates.

7. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh,

and

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

8. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order.

Appeal to
Commis-
sioner.

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

General fund.

10. The Chief Commissioner shall, from time to time, assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes—

Assignments
for local
purposes.

(1) The construction, repair, and maintenance of roads and communications;

(2) The construction and repair of school-houses, the maintenance and inspection of schools, the establishment of scholarships, and the training of teachers;

(3) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience.

Such assignment shall not be less than the total sum assessed under this Act in such district in the year in which the assignment was made.

11. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Chief Commissioner, be re-assigned for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

Unexpended
portion of
assignment.

12. Accounts

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Accounts of
receipts.

12. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the assignment made under section ten, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

Appointment
of Com-
mittees.

13. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount mentioned in section ten shall be applied, and in the supervision and control of the expenditure of such amount :

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

Power to
make supple-
mentary
rules.

14. The Chief Commissioner may, by notification, from time to time,

(a) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid :

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement ; and

(c) exempt any portion of the territories under his administration from the operation of this Act.

Every notification under this section shall be published in the local official Gazette.