

ACT NO. XX OF 1871.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.
(Received the assent of the Governor General on the 20th
June 1871).

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

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

1. This Act may be called 'The Panjáb Local Rates Act, 1871':

It extends only to the territories for the time being under the government of the Lieutenant-Governor of the Panjáb, inclusive of any territory that may, from time to time, be removed, under the provisions of the Agror Valley Act, 1870, from the jurisdiction of the tribunals established under the general Regulations and Acts;

And it shall come into force on the passing thereof.

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;

'Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land. It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned;

' Annual

Preamble.

Short title.

Local extent.

Commence-
ment.Interpreta-
tion-clause.

' Land.'

' Landholder.'

Annual
alue.'

'Annual value' means—

- (1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not;
- (2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—
double the amount which, but for such permanent assessment, composition or redemption, would have been leviable.

Rate assess-
able.

3. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding six pies for every rupee of its annual value.

Such rate shall be computed as from the first day of April 1871, and shall be paid by the landholder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom.

Provided that, wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

Power to re-
cover a share
of rate from
tenant.

4. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

Illustration.—A is a landholder of an estate of which the land-revenue is Rupees fifty. The annual value therefore is Rupees one hundred, and the maximum rate would be Rupees three, annas two. The estate is held by a tenant with right of occupancy at Rupees seventy-five rental.

Supposing

Supposing the maximum rate to be levied, A will be entitled to recover from the tenant Rupees one, annas nine, or half the rate, thus—

$$\begin{array}{ccccccc}
 \left. \begin{array}{c} \text{As half the an-} \\ \text{nu-} \\ \text{annual value} \end{array} \right\} & \text{is to} & \left. \begin{array}{c} \text{Excess of the an-} \\ \text{nu-} \\ \text{annual value over} \\ \text{the} \\ \text{tenant's} \\ \text{rent} \end{array} \right\} & \text{so is} & \left. \begin{array}{c} \text{The} \\ \text{whole} \\ \text{rate} \end{array} \right\} & \text{to} & \left. \begin{array}{c} \text{The} \\ \text{portion} \\ \text{which the land-} \\ \text{lord can re-} \\ \text{cover from} \\ \text{tenant} \end{array} \right\} \\
 \text{i. e.} & & \text{i. e.} & & \text{viz.} & & \text{i. e.} \\
 & & & & \text{Rs. As.} & & \text{Rs. As.} \\
 50 & : & 25 & :: & 3 \cdot 2 & : & 1 \cdot 9
 \end{array}$$

5. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

Rates to be carried to general fund.

6. The Lieutenant-Governor shall from time to time assign from the funds at his disposal 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 training of teachers, and the establishment of scholarships ;

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

The aggregate of such assignments in any one year shall not be less than the total sum levied under this Act in such district in the year in which the assignment is made.

7. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

Works benefiting several districts.

8. Any

Unexpended.
portion of
assignment.

8. 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 Lieutenant-Governor, be re-assigned for expenditure in the same district, or may be applied for the benefit of the Panjáb, on such one or more of the purposes mentioned in section six as the Lieutenant-Governor from time to time directs.

Accounts
to be kept.

9. Accounts of the receipts in respect of all rates levied under this Act and of the assignments made under section six, 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.

Local
committees.

10. The Lieutenant-Governor shall appoint, in each district, a committee, consisting of not less than six persons, for the purpose of determining how the amount mentioned in section six shall be applied, and of supervising and controlling such amount:

Provided that not less than one-third 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 Lieutenant-Governor 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.

Suits under
Act cogniza-
ble by Courts
having cogni-
zance of suits
for rent.

11. Suits for the recovery from co-sharers, tenants or others 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 which, for the time being, have cognizance of suits for rent due on land.

12. In

12. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints :

Limitation of appeals.

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

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

Recovery of rates.

14. The Lieutenant-Governor may, by notification from time to time,

Supplementary powers of Local Government.

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid ;

(b) appoint the person or class of persons to whom the appeals referred to in section twelve shall lie ;

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

(d) exempt wholly or in part any portion of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act ;

(e) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the *Government Gazette, Panjáb.*