

## ACT No. X OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 15th March 1878).

An Act for the levy of Additional Rates on land in the Central Provinces.

**W**HEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land; It is hereby enacted as follows:— Preamble.

1. This Act may be called "The Central Provinces Additional Rates Act, 1878:" Short title.

It extends only to the territories administered by the Chief Commissioner of the Central Provinces; And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs. Local extent.  
Commence-  
ment.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes. Additional  
rate on es-  
tates.

"Annual value" means,

(1) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate;

(2) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly

wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision and an assessment at full rates were made, would be assessed as land-revenue on the estate.

Recovery of rates.

3. 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.

Rates to be credited to Local Government. Appropriation for increasing revenue available for relief and prevention of famine.

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

5. From the sums so credited the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories: or, if the Governor General in Council so directs, in any other part of British India.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor General in Council, to such local works likely to promote the public health, comfort or convenience as the Chief Commissioner thinks fit.

Supplementary powers of Chief Commissioner.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the local Gazette from time to time—

(a) determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected and paid, and what portion (if any) thereof, paid by any person in respect of an estate, may be recovered by such person from any other persons having any interest in such estate;

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

(c) exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any

any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(d) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.