

## ACT No. XXIV. OF 1840.

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*Passed by the Right Hon'ble the Governor General of India in Council,  
on the 7th December, 1840.*

*For amending the law with respect to rates for Municipal purposes within the Town of  
Calcutta.*

I. WHEREAS it is expedient to specify the particular purposes to which rates assessed on houses, buildings and grounds in Calcutta shall be applied; and abolish the practice which has hitherto prevailed, of levying five per cent. on the annual value of all houses, buildings and grounds, without reference to the amount necessary for accomplishing the purposes of the rates; such percentage being inadequate for the purposes to which the rates have hitherto been deemed applicable. And whereas it is expedient to make the percentage leviable by quarterly rates on the annual value of property to depend entirely on the expenditure necessary for accomplishing, in an efficient manner, the purposes to which the rates shall henceforth be applicable, and providing for all incidental expenses and casual deficiencies or defaults. And whereas it is expedient to subject the collection and administration of the funds raised for Municipal purposes in the various districts of the Town to the management of the rate-payers themselves within such districts respectively, whenever they are desirous of undertaking the same, and are willing to enter into proper arrangements for the purpose. And whereas it is expedient to modify the provisions of the Statute 33 Geo. 3, Cap. 52, in regard to assessments for the Town of Calcutta in order for the better collection of the same, reserving all the authority of such Statute in matters not inconsistent with this Act;—

It is hereby enacted, that the assessments which by the Statute 33 Geo. 3, Ch. 52, are authorized to be made for the Town of Calcutta, shall be applicable to the following purposes only—viz. lighting, and watering the roads and streets, and cleansing and repairing the same and the drains of the said Town.

II. And it is hereby enacted, that the assessments and rates made under the authority of the said Statute shall be sufficient for accomplishing, in an efficient manner, the purposes mentioned in the last Section, for discharging all incidental expenses, and for making up deficiencies and defaults of every kind whatsoever. Provided always that no rate shall be made exceeding the amount of five per cent. on the assessed value of property without the sanction of the Governor of Fort William in Bengal.

III. And it is hereby enacted, for the encouragement of the control and supervision of the assessment and collection of the rates and the management thereof within particular divisions being undertaken by the rate-payers themselves—the Justices at their

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their Quarter Sessions shall publish quarterly the particulars of all sums laid out, and of all the expences of collection and deficiencies during the preceding quarter within the following divisions of the Town, or such other divisions as the Governor of Fort William in Bengal may from time to time direct, so long as the assessment, collection or management of the rates for such divisions shall remain under their jurisdiction, viz. the 1st or Upper North Division, bounded as follows :

North—by the Mahratta Ditch.

South—by the Mutchooa Bazar Road and Cotton Street to Meerbhur's Ghaut.

East—by the Circular Road.

West—by the River Hooghly.

2d or Lower North Division, bounded as follows :

North—by Mutchooa Bazar Road and Cotton Street, to Meerbhur's Ghaut.

South—by the Boitakhanna and Bow Bazar Road, and Hare Street, to Police Ghaut.

East—by the Circular Road.

West—by the River Hooghly.

3d or Upper South Division, bounded as follows :

North—Boitakhanna, Bow Bazar Road and Hare Street, to Police Ghaut.

South—Durrumtollah Street and Esplanade Row, to Chandpaul Ghaut.

East—Circular Road.

West—River Hooghly.

4th or Lower South Division, bounded as follows :

North—by the Durrumtollah Street and Esplanade Row, to Chandpaul Ghaut.

South—by the Lower Circular Road to Kidderpore Bridge and Tolly's Nullah, to River Hooghly, including the Fort and Cooly Bazar.

East—by the Circular Road.

West—by the River Hooghly.

IV. And it is hereby enacted, whenever two-thirds in number and value of the rate-payers of any of such respective divisions shall apply to the Governor of Fort William in Bengal to undertake themselves the assessment, collection and management of the rates of such division, or any or either of these trusts, it shall be lawful for the Governor of Fort William in Bengal to authorise the same accordingly, at his discretion ; provided always that such majority of rate-payers shall present a scheme which shall obtain his full approbation for the safe and efficient execution of the trusts, the transfer of which from the present authorities is sought for. Provided always that in any such arrangement, the amount to be levied in any particular division shall not be considered as necessarily limited by the amount expended within such division, but shall be adjusted by the Governor of Fort William in Bengal upon reference to all local circumstances.

V. And it is hereby enacted, that for the better assessment and collection of rates under this Act, it shall be lawful for the Governor of Fort William in Bengal, to appoint such Assessor or Assessors, Collector or Collectors, and to make such union of the offices of Assessor and Collector, and to prescribe such rules and take such securities for the due execution of this Act by the person or persons employed in assessments and collections and in the management of the rates collected as he shall deem expedient.

VI. And it is hereby enacted, that it shall not be necessary in any Assessment rate or Warrant of Distress under this Act to specify the names of the owners or occupiers

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occupiers of houses, buildings and grounds; but it shall be sufficient if every property rated be identified, and, in the case of houses numbered in any street, that the name of the street and number of the house rated be particularly specified.

VII. And it is hereby enacted, that the Goods and Chattles of the owner of any property rated shall be seizable any where (except where property is concealed as hereinafter mentioned) for deficiency in the payment of rates. And that all property which shall be found upon any premises rated, shall be seizable for any arrears which may be due for a period of one year immediately preceding such seizure. And in the case of the seizure of the property of a tenant under such circumstances, he may deduct the amount of the levy from the next payment of his rent.

VIII. And it is hereby enacted, that where there is ground to suspect that property liable to distress under this Act is concealed in any Zenana, the Officer charged with the execution of the Warrant shall make a special report to the Justice granting the same, who shall thereupon follow, as closely as is practicable, the rules for the seizure of property in like cases adopted by Her Majesty's Supreme Court.