

ACT No. X. OF 1852.

*Passed by the Governor General of India in Council, on
the 6th February 1852.*

*For constituting Commissioners for the Improvement of the Town
of Calcutta.*

WHEREAS Act XVI. of 1847, for constituting Commissioners for the Improvement of the Town of Calcutta, has been found inconvenient and ineffectual for the intended purposes thereof; It is enacted as follows:

I. Act XVI. of 1847 is repealed, except as to anything done, or forborne to be done, under the said Act before the passing of this Act, but not so as to revive Act XXIV of 1840: Provided always, that the taxes leviable under Act XVI. of 1847, on the owners or users of Carriages, Carts, and Horses, may still be assessed and imposed on such owners or users for the last Quarter or part of a Quarter previous to the passing of this Act; and all taxes and arrears of taxes, assessed and imposed on the owners or users of Carriages, Carts, and Horses under Act XVI. of 1847, and not collected at the time this Act comes into operation, may be levied and recovered as if the said Act XVI. of 1847 were not repealed. (Act 10 of 1852)

II. The scheme of election agreed upon by the owners and occupiers of assessed houses, buildings, and lands in each division of the
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Town, and the rules made by the Commissioners, severally approved by the Deputy Governor of the Presidency of Fort William in Bengal and President of the Council of India in Council, in pursuance of the said Act, are rescinded and annulled. Provided always, that all taxes and arrears of taxes assessed and imposed on the owners or users of Carriages, Carts, and Horses under Act XVI. of 1847 and Section I. of this Act, and not collected at the time this Act comes into operation, may be levied and recovered as if the said Rules were not repealed.

III. For the purposes of this Act the Town of Calcutta shall be divided into two divisions, that is to say, a Northern and Southern Division, by a line passing from the river Hooghly at the old Fort Ghaut along the centre of Fairlie Place, Clive Street, the street on the Northern side of Tank Square, Loll Bazaar, Bow Bazaar, and Boitaconnah; or such other two divisions as the Governor of the Presidency of Fort William in Bengal, from time to time, may appoint: and, whenever any such new division shall be made, the provisions of this Act, with respect to the divisions herein defined, shall be deemed to apply thenceforth to such new divisions.

IV. There shall be four Commissioners, for executing the powers of this Act, who shall be styled the Commissioners for the Improvement of the Town of Calcutta, of whom two shall be appointed by the Governor of the Presidency of Fort William in Bengal, and two shall be elected as hereinafter provided, that is to say, one for each division of the said Town.

V. The Commissioners shall enter upon their office on the First day of January in each year, and shall hold their office regularly for one year, or until their successors are duly constituted; and until the first constitution of Commissioners under this Act, the Commissioners now acting

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acting in the execution of the said Act XVI. of 1847, shall exercise the powers of this Act, and shall be deemed Commissioners under this Act.

VI. Every person is entitled to one vote in the election of a Commissioner under this Act who is the owner of a house, building, or ground in either division of the said Town, and is assessed at not less than ten rupees' tax in the whole for a quarter of a year, in respect of such house, building, or ground, and who, on or before the 20th day of November in each year, has paid all such taxes due from him up to the last day of July, in the same year.

VII. Every person is entitled to one vote in the election of a Commissioner under this Act who is the occupier of any house, building, or ground in either division of the said Town, and who pays a monthly rent of not less than rupees seventy in respect of such house, building or ground.

VIII. Each voter is entitled to vote in that division only in which he is assessed to the amount which constitutes his qualification; but any person who is assessed or pays rent to the qualifying amount in each division, may be entitled to vote in both. No person shall be entitled to two votes in any one division by reason of his being both an owner and occupier to the qualifying amounts respectively in such division.

IX. All elections under this Act shall be under the management of the Sheriff of Calcutta, who shall appoint a sufficient number of Deputies to help him in presiding thereat: and every Deputy, while so acting for the Sheriff, shall have the same powers and duties as the Sheriff with respect to the division for which he is acting.

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X. The elective Commissioners shall be chosen yearly, on a day between the First and Twentieth days of December, to be appointed in each year by the Sheriff of Calcutta, of which day, and also of the place of election, the Sheriff shall give notice, by advertisement in the *Calcutta Gazette*, Fifteen days at least before the day of election.

XI. The place of election for each division of the Town shall be the Town Hall of Calcutta, or such other place as the Sheriff, with the sanction of the Governor of the Presidency of Fort William in Bengal, shall, from time to time, appoint.

XII. The voting shall begin at eight of the clock in the morning, and end at five of the clock in the afternoon of the appointed day.

XIII. Every person qualified to vote in the election, and none other, is qualified to be a candidate for election as a Commissioner.

XIV. Every candidate shall, ten days at least before the day of election, give notice thereof in writing to the Sheriff, naming the division for which he is a candidate, and shall at the same time produce to, and leave with, the Sheriff a certificate from the Secretary to the Commissioners that he is qualified to be a candidate, which certificate the Secretary shall be bound to give without fee or charge, on personal application, to any person duly qualified.

XV. All expenses of the election of Commissioners, including the expense of advertising the time and place of election, shall be defrayed by the candidates; and every candidate shall, at the time when he produces to the Sheriff his certificate of qualification, deposit with the Sheriff the sum of two hundred rupees toward the expenses of the election, and in default thereof shall not be qualified to be elected.

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XVI. If the whole amount so deposited shall not be spent by the Sheriff in such election, the residue shall be returned to the candidates in equal proportions; and if the whole amount so deposited is not enough to defray the expense of such election, the Sheriff shall be entitled to receive from each candidate his proportionate share of the surplus expense, and in default of payment may sue for and recover the same, as money spent on behalf of such candidate.

XVII. The Commissioners shall cause to be prepared, in each year, correct alphabetical lists of the owners qualified to vote in each division of the Town, and also an alphabetical list of the occupiers qualified to vote in each of the said divisions, who shall, on or before the First day of November in each year, apply to the Commissioners to have their names entered in such lists, and the said lists shall be open for inspection at the office of the said Commissioners, on or before the First day of December in each year, during all reasonable hours of the day, until the day of election, when the said lists, or copies thereof, shall be taken to the place of election for the use of the Sheriff and his Deputies.

XVIII. The Secretary to the Commissioners, on the written application of any person qualified to vote as aforesaid, signed by himself, specifying the division, street and number, or other description of every house, or building, or the land in respect of which the claim is made, and delivered to the Secretary on some day between the 1st and 30th day of November, both inclusive,—with, where the applicant is an owner, the receipted assessment bills, shewing that the applicant has paid the taxes required by this Act to qualify him to vote, or with, where the applicant is an occupier, the receipted rent bills, shewing that such occupier has paid the rent required by this Act to qualify him to vote,—shall give to such person a voting ticket, according to his qualification. The voting tickets shall be numbered and signed by the Secretary to the
Commissioners,

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Commissioners, and shall be in one of the forms contained in the first Schedule annexed to this Act, or in such other form as shall be, from time to time, adopted by the Commissioners, with the approval of the Governor of the Presidency of Fort William in Bengal; the Secretary to the Commissioners shall keep a Register of such voting tickets, which shall specify the number of each voting ticket, the name of the voter, and the premises in respect of which such voting ticket is given, and the said Secretary, on the day of election, shall take the said Register to the place of election, for the use of the Sheriff and his Deputies.

XIX. The voting ticket shall be conclusive evidence that the person named therein is entitled to vote at the next election of a Commissioner in the division for which the ticket is given, according to the tenor thereof.

XX. At the time and place appointed for the election, the Sheriff or his Deputies shall attend with two closed boxes, with openings in each box for the reception of voting tickets, and distinguished from each other, by having marked or painted legibly, in English and Bengallee characters, the word "Northern" on one box, and the word "Southern" on the other.

XXI. Every voter, having obtained his voting ticket in each division in which he is qualified to vote, and having written thereon the name of the candidate for whom he wishes to vote, and having signed the same, shall personally attend at the place of election, and shall deliver his voting ticket to the Sheriff, or one of his Deputies presiding at the election for that division, who, on being satisfied of the identity of the person tendering the voting ticket with the person whose signature it bears, shall deposit such voting ticket in the box of the division.

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XXII. The Secretary, Assessors, Collectors, and Collecting Sir-cars of the Commissioners, and, if required by any candidate, an agent appointed by writing under his hand on his behalf, shall attend at the place of election during the continuance thereof, for the purpose of assisting in identifying the persons who shall tender voting tickets.

XXIII. The decision of the Sheriff, or his Deputy, admitting or rejecting any disputed vote tendered at any election, shall be conclusive as to the reception of the vote.

XXIV. At the close of the poll for any division, the Sheriff or his Deputies, in the presence of the candidates, or such of them as choose to be present, or of scrutineers appointed in writing under their several hands, shall ascertain the number of votes given for each candidate in each division; and the Sheriff shall thereupon publicly declare the name of the candidate in each division for whom the greatest number of votes has been given in such division, and shall declare such candidate to be duly elected a Commissioner for the Improvement of the Town of Calcutta.

XXV. If two or more candidates at the head of the poll in any one division of the Town shall have the same number of votes, the Governor of the Presidency of Fort William in Bengal shall appoint one of the candidates, having such equal number of votes, to be one of the elected Commissioners for the improvement of the Town of Calcutta.

XXVI. The result of every election shall be certified by the Sheriff to the Governor of the Presidency of Fort William in Bengal, who will cause notice thereof to be given in the *Calcutta Gazette*.

XXVII. If any vacancy, from any cause whatever, happens before the month of December in any year among the Commissioners, the
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Governor of the Presidency of Fort William in Bengal shall appoint a person qualified to be elected to fill such vacancy, and the Commissioner appointed to fill such vacancy shall be a Commissioner as if he had been elected at the then last general election of Commissioners.

XXVIII. The 158th Section of the Act of Parliament passed in the 33rd year of the reign of King George the Third, and numbered Chapter 52, is hereby repealed, and the powers and duties which by the said Act were conferred and imposed on the Justices of the Peace within or for the Presidency of Fort William in Bengal, in regard to the collection, levying, and disbursement of the taxes thereby authorized to be assessed by them on the owners or occupiers of houses, buildings, and grounds, shall be exercised and performed by the said Commissioners, instead of the said Justices of the Peace; and the powers and duties by Act XXII. of 1847, or any other Act, conferred on or belonging to the Commissioners constituted under the said Act XVI. of 1847, and their Officers, shall be transferred to, and belong to the Commissioners constituted under this Act and their Officers respectively.

XXIX. The Justices of the Peace within and for the said Town of Calcutta shall make a quarterly assessment at the rate of six and one quarter per cent., or one anna in the Rupee, on the owners of houses, buildings, and grounds within the said Town, according to the gross monthly rental thereof, or on the gross monthly rental at which the same might, in the estimation of the said Justices, reasonably be expected to let.

XXX. Of the two Commissioners yearly appointed by the Governor of the Presidency of Fort William in Bengal, one shall be President of the Commissioners. In the absence of the President, such other Commissioner shall act as Chairman of the meetings of the Commissioners as shall be chosen by those present. On all questions on which the
Commissioners

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Commissioners present are equally divided in opinion, the President shall have a second or casting vote. No meeting of the Commissioners shall be held without twenty-four hours' notice being given to all the Commissioners, and two Commissioners shall be necessary to constitute a meeting.

XXXI. The Commissioners shall severally receive such monthly salaries, not exceeding two hundred and fifty rupees each, to be paid out of the taxes levied under the said Act of Parliament, and Act XVI. of 1847, and this Act, as the Governor of the Presidency of Fort William in Bengal, with the approval of the Governor General of India in Council, shall from time to time appoint.

XXXII. The Commissioners shall appoint a Secretary, subject to the approval of the Governor of the Presidency of Fort William in Bengal, and shall also appoint a sufficient number of Assessors, Collectors, Surveyors, Inspectors, Appraisers, Bailiffs, and such other Officers as they may deem necessary for assessing, collecting, or levying the taxes imposed on the owners or occupiers of houses, buildings, and grounds under the authority of the said Act of Parliament, and of this Act, and also the taxes and penalties herein mentioned, and may appoint the same persons to act both as Assessors and Collectors, and may prescribe such rules, and take such security for the due execution of the duties of such Secretary and Officers as they may deem expedient; and the Secretary and Officers of the Commissioners shall receive such salaries, to be paid out of the said taxes, as the Commissioners from time to time may appoint, subject to the approval of the said Governor. The Secretary and every other Officer shall be removable at the pleasure of the Commissioners, subject, in the case of the Secretary, to the approval of the said Governor.

XXXIII. All rates and taxes assessed on the owners of houses, buildings, and grounds, and penalties imposed under the authority or
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colour of the said Act of Parliament, and Act XVI. of 1847, before this Act comes into operation, may be demanded, and if not duly paid, may be levied and recovered by the Commissioners acting under the authority of this Act, in the same manner, and by the same forms, or by forms to the like effect, as if they had been imposed under the authority of this Act.

XXXIV. The owners of houses, buildings, and grounds, within the said Town, shall pay such sums of money as shall be assessed upon them by the said Justices according to the said rate of six and a quarter per cent., or one anna in the rupee.

XXXV. Where there is land wholly or partly covered with houses or buildings, which do not belong, or which belong only in remainder or reversion, to the owner of the land, and rent is covenanted to be paid to the owner of the land, wholly or partly irrespective of the value of the said houses or buildings, the said Justices may assess the owner of the land separately, in respect of the land, and the owners of the houses and buildings, according to their value, after deduction of the value of the land, in respect whereof the owner thereof is separately assessed.

XXXVI. The said Justices, in their discretion, may omit from their valuation and assessment any tenement of very small value, unless where there are many such belonging to the same owner, which can be conveniently valued and assessed together.

XXXVII. Where any house, building, or ground, within the said Town, has been vacant for sixty consecutive days in any quarter of a year, the rates for that quarter shall be remitted, provided that the owner of such house, building, or land, shall have given notice in writing of the vacancy thereof, to the Secretary of the Commissioners, within seven days next

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next after the day on which it becomes vacant; and if such notice of vacancy be not given within the said seven days, the said rates shall be remitted from the day on which the notice may be delivered to the Secretary.

XXXVIII. The first assessment to be made under this Act shall be made on or after the Twelfth-day of February 1852, for the months of February, March, and April 1852, and when made, shall be taken to supersede and annul any previous assessment made by the Justices for the same period or any portion thereof; and every following assessment shall in like manner be made prospectively at the commencement of the quarter of a year in which it is made.

XXXIX. The assessment of the taxes specified in this Act shall be made by the said Justices or any of them, but shall in every case require to be confirmed at a subsequent meeting of the said Justices, and the said Justices shall cause such assessments, when made and confirmed, to be entered in books to be kept in their office, and the entries for such assessments in the said books, authenticated by the signatures of the Justices, or any two of them, shall be conclusive evidence of the several assessments therein specified.

XL. The Justices shall give at least fourteen days' notice, by advertisement in the *Calcutta Gazette*, of the day and hour when they will meet in their office, for the purpose of revising and confirming the said assessment; and every person who deems himself aggrieved in any respect by the said assessment, and is desirous of appealing against the same, must attend such meeting; and the Justices may adjourn such meeting, if necessary, from day to day; and, after hearing and determining all objections to the assessment, may make such amendments therein as to them may appear just, and finally confirm the same as so amended.

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XLI. The books containing the proposed assessment shall be in the office of the Justices during the said period of fourteen days, or more, open at all reasonable times to the inspection of all persons assessed therein.

XLII. The taxes specified in this Act shall be due and payable from and after the end of the quarter of a year, or other period for which they are imposed.

XLIII. When the taxes specified in this Act shall be due and payable, or as soon after as convenient, the said Commissioners shall send, or cause to be sent, to the persons severally liable to pay any of such taxes, a statement or bill in the form (A.) contained in the second Schedule annexed to this Act, or to the like effect, of the sums due from such persons respectively in respect of the said taxes.

XLIV. When any person shall be in arrear of the payment of the said taxes specified in this Act, the said Commissioners, or any one of them, or their Officer duly authorized by them, may issue, or cause to be issued and served upon such person, a Notice of Demand in the form (B.) contained in the second Schedule annexed to this Act, or to the like effect: and if he shall not, within five days from the service of such Notice of Demand, pay the arrear due from him, according to the tenor of such Notice of Demand, the said Commissioners, or any one of them, or their Officer duly authorized by them, may issue and serve, or cause to be issued and served, upon such person a summons to pay in the form (C.) contained in the second Schedule annexed to this Act, or to the like effect, requiring such person to appear before the said Commissioners, or any one or more of them, on a day and at an hour and place to be named in such summons.

XLV. On

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XLV. On the appearance of the party summoned, the said Commissioners, or any one or more of them, may make such further enquiry into the case as to them or him seems just, and may make such order for the payment of the whole or any part of the demand as to them or him seems just; and in case of the non-appearance of the party summoned, the said Commissioners, or any one or more of them, on proof of service of the said summons, and on making such further enquiry into the case as to them or him seems just, may decide the claim, in like manner as if the said party were present, and may make such order for the payment of the demand, together with such costs as to them or him may seem reasonable.

XLVI. In order that the Justices and Commissioners may be better informed of the value of any house, building, or ground, or in any other matter relating to their duty under this Act, and the execution thereof, the Justices or Commissioners, or any one of them, or their Officer duly authorized by them, may issue a summons, in the form (D.) contained in the second Schedule annexed to this Act, to any person whom they are desirous of examining for that purpose; and any one or more of the said Justices or Commissioners may examine such person so summoned concerning the value of such house, building, or ground, or other matter relating to the assessment; and such examination shall be taken down in writing, in such manner as the Justices or Commissioners may order: and in case the answers of such person so examined shall appear to the said Justices or Commissioners to be evasive or untrue; or in case the party summoned shall refuse to answer any lawful question of the said Justices or Commissioners, or any one of them, or shall be proved to have refused to receive, or to have wilfully destroyed, defaced, or unlawfully detained any Bill, Summons, or Notice of Demand served upon him, with intent to evade being lawfully rated to the full amount of any of the said taxes due from him, or with intent

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to avoid or delay payment thereof; or shall be proved knowingly, or through gross negligence, to have given any false information, either verbally or in writing, to the said Justices or Commissioners, or any of them, or any of their Assessors or Officers, whereby they or any Assessor or person employed by them shall be misled in making any assessment; or in case the party summoned shall refuse, or without lawful excuse neglect to appear before the said Justices or Commissioners, in pursuance of such summons; such person shall, for any of the above-mentioned offences, be liable to such penalty, not exceeding one hundred rupees, as shall be set on him by the said Justices or Commissioners, or any one of them, and such penalty shall be recovered under a warrant to be issued for that purpose by the said Justices or Commissioners, or any one of them, by distress and sale of any goods and chattels within the Town belonging to the person liable to pay or make good the said penalty; and every such warrant of distress may be in the form (G.) contained in the second Schedule annexed to this Act, or to the like effect.

XLVII. All arrears of taxes and penalties due under the said Statute 33 George III., Act XVI. of 1847, and this Act, and the costs and charges of recovering the same, may be recovered at any time after the day on which the person liable to pay such arrears has been summoned to appear before the Commissioners, or any one or more of them, as provided by Section XLIV. of this Act, under a warrant to be issued for that purpose, under the hand and seal of one of the said Commissioners, by distress and sale of any goods and chattels within the Town of Calcutta, belonging to the person liable to make good or pay the same, or being at any time within the house or building, or upon the ground in respect of which any such assessment is made; and every such Warrant of Distress may be in the form (E.) contained in the second Schedule annexed to this Act, or to the like effect.

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XLVIII. The Bailiff shall make an inventory of all goods and chattels seized under any warrant, and shall give a notice in writing in the form (F.) contained in the second Schedule annexed to this Act, or to the like effect, to the person in possession thereof at the time of the seizure, that the said goods and chattels will be appraised and sold in manner therein mentioned.

XLIX. If the warrant is not in the mean time discharged or suspended by one or more of the said Commissioners, the goods and chattels seized shall be appraised and sold, and the proceeds thereof shall be applied in discharge of the arrears, or penalty, and costs; and the surplus, if any, shall be returned, on demand, to the person in possession of the goods and chattels at the time of the seizure; and the fees upon every such proceeding shall be such as are mentioned and set forth in the third Schedule annexed to this Act.

L. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of the rates, taxes, or penalties under the said Statute 33 Geo. III., Act XVI. of 1847, or this Act, the Commissioners, or any one or more of them, if they think fit, may authorize any Collector or other person to sue the person liable to pay such rates, taxes, or penalties for any arrears of such rates, taxes, or penalties, in the Calcutta Court of Small Causes; and all such suits may be prosecuted by such Collector or other person in the name of the Commissioners; and the costs, if any, incurred in any such suit, which are not recovered in the suit, may be defrayed out of the taxes levied under this Act.

LI. When any Bill, Notice of Demand, Summons, or other proceeding of any kind whatsoever with respect to any taxes under the said Statute, Act XVI. of 1847, or this Act, is to be issued to the owner of

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of any premises, if his name be not certainly known, it shall be sufficient to address such proceeding to him by the description of the "Owner" of the premises (naming or describing them) in respect of which such proceeding is issued, without further name or description of such owner, and such proceeding may be duly served as hereinafter mentioned; and every Bill, Notice, Summons, or Notice of Demand, may be served personally upon the person to whom the same is addressed, or left with his door-keeper, or some inmate of his place of abode; and when any person shall, by keeping his place of abode or business closed, or by absconding, or by violence or threats, prevent any Officer or Servant of the said Commissioners from serving any Bill, Notice, Summons, or Notice of Demand, as herein directed, such Bill, Notice, Schedule, Summons, or Notice of Demand, shall be duly served, by fixing the same conspicuously on some part of the outer wall, gate, or door of the house or place of business, or of the enclosure in which it stands: in case the place of abode of the owner be not within the limits of the said Town, it shall be sufficient for the Commissioners to transmit any Bill, Notice, Summons, or Notice of Demand, directed to him by name, through the Post, or to serve the same upon the occupier of the premises assessed, or upon the agent (if any) of such owner.

LII. No distress levied under the authority of this Act shall be unlawful, nor shall any party making the same be deemed a trespasser on account of any defect or want of form in the Notice, Bill, Summons, Notice of Demand, Warrant of Distress, Inventory, or other proceeding relating thereto, nor shall he be a trespasser from the beginning on account of any irregularity afterwards committed by him.

LIII. The said Commissioners shall, from time to time, subject to the approval of the Governor of the Presidency of Fort William in Bengal,
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make Rules for regulating their proceedings under this Act, and for the regulation of the time and manner of demanding and collecting the taxes specified in this Act, and for altering any of the forms set forth in the Schedules hereunto annexed, and the said Justices shall, from time to time, subject to the like approval, make Rules for regulating their proceedings under this Act, and for the regulation of the time and manner of assessing the rates specified in this Act.

LIV. The goods and chattels of the owner of any house, building, or ground rated under the said Statute 33 George III. Chapter LII., Section CLVIII. Act XVI. of 1847, or this Act, shall be liable to be distrained anywhere (except goods and chattels concealed as hereinafter mentioned), for deficiency in the payment of rates; and it shall not be necessary in any assessment, rate or tax, or Warrant of Distress under the said Statute, Act XVI. of 1847, or this Act, to specify the names of the owners of houses, buildings, or grounds; but it shall be sufficient if the house, building, or ground, in respect of which the tax is assessed, be identified, and in the case of houses numbered in any street, that the name of the street and the number of the house be specified.

LV. All goods and chattels, which shall be found upon any premises rated, shall be liable to be distrained for any arrears of rates or taxes assessed in respect thereof; and if the said goods and chattels belong to the occupier of such premises, such occupier may deduct the amount of the levy made upon his goods and chattels, or of any payment made by him in order to prevent such levy, from the following payments of his rent. If they belong to any person other than the occupier of the premises, or if no further rent is payable by such occupier, he may in such case recover the amount so paid or levied, by suit in the Calcutta Court of Small Causes, from the owner of the premises, as for money paid on his behalf.

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LVI. Every

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LVI. Every person shall be entitled to have from the Secretary to the Commissioners, on application at their Office, and on payment of a fee of four annas, a certificate, specifying the last quarter in respect of which the taxes on account of any house, building, or ground are paid.

LVII. When there is reason to believe that goods and chattels, liable to distress under the said Statute, Act XVI. of 1847, or this Act, are concealed in any zenana, the Officer charged with the execution of the warrant shall make a special report to the Commissioner granting the same, who shall thereupon follow, as closely as may be, the rules for the seizure of goods and chattels in like cases adopted by Her Majesty's Supreme Court of Judicature.

LVIII. Every person who wilfully obstructs or molests the said Commissioners, or any one of them, or their Secretary, or any of their Officers or Servants in the performance of their respective duties, under the said Act of Parliament, Act XVI. of 1847, or this Act, shall be liable, on summary conviction before a Justice of the Peace, on his own confession or the oath of one or more witnesses, to forfeit and pay a penalty not exceeding fifty rupees.

LIX. The Commissioners or any one of them may sue and be sued at Law and Equity in the name of their Secretary for the time being, and no action or suit to be brought or commenced by or against such Secretary, in manner aforesaid, shall abate or be discontinued by the death, resignation, or removal of such Secretary; and no execution shall issue or be had in any such action or suit against such Secretary until six months' notice shall have elapsed after final judgment in such action or suit shall have been obtained, and every such Secretary, in whose name or by or against whom any such action or suit shall be brought, commenced, or sued, shall be fully reimbursed and paid

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paid all such costs, charges, damages, and expenses as by the event or in consequence of any action, suit, or proceeding he shall pay, sustain, or be put unto or become chargeable with or liable to by reason of his being plaintiff or defendant as aforesaid, or of his name being used as aforesaid, by and out of the funds under the control of the Commissioners; and if any person against whom the Commissioners shall have any claim or demand, take the benefit of, or become subject as an insolvent to the operation of any Act for the Relief of Insolvent Debtors, the Secretary of the Commissioners in all proceedings in the insolvency may represent the Commissioners, and act in their behalf in all respects as if such claim or demand had been the claim or demand of such Secretary, and not of the Commissioners.

LX. The Secretary of the Commissioners being the plaintiff, prosecutor, or defendant, or otherwise acting in any action, suit, or proceeding as aforesaid, shall be competent to be a witness therein, in the same manner as he might have been if his name had not been made use of as the plaintiff, defendant, or otherwise in any such action, suit, or proceeding.

LXI. No writ or process shall be issued out against or served upon any Commissioner, or any Secretary, Surveyor, or other Officer, or person whomsoever acting under the direction of the Commissioners, for anything done or intended to be done under the powers of this Act, until the expiration of one month next after notice in writing shall have been delivered to him or left at his Office or place of abode, explicitly stating the cause of action, and the name and place of abode of the intended plaintiff, and of his Attorney or agent in the cause; and upon the trial of any such action, the plaintiff shall not be permitted to go into evidence of any cause of action except such as is stated in the notice so delivered, and unless such notice be proved, the Court shall find for the defendant; and every such action shall be brought or commenced within three calendar months

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months next after the accrual of the cause of action, and not afterwards; and if any party shall have committed any irregularity, trespass, or other wrongful proceedings in the execution of this Act, or by virtue of any power or authority hereby given, and if before action brought in respect thereof, such party shall make tender of sufficient amends to the party injured, such last-mentioned party shall not recover in any such action when brought, and if no such tender shall have been made, it shall be lawful for the defendant in such action, by leave of the Court where such action shall be pending, at any time before issue joined, to pay into Court such sum of money as he shall think fit, and thereupon such proceedings shall be had as in other cases where defendants are allowed to pay money into Court.

LXII. No matter or thing done, or contract entered into by the Commissioners, or any one of them, or by any Secretary, Surveyor, or other Officer or person whomsoever, acting under the direction of the Commissioners, shall, if the matter or thing were done, or the contract were entered into *bonâ fide*, for the purpose of executing this Act, subject them or any of them personally to any action, liability, claim or demand whatsoever; and any expense incurred by any such Commissioner, Secretary, Surveyor, or other Officer or person acting as last aforesaid, shall be borne and repaid out of the funds under the control of the Commissioners.

LXIII. In any such action as aforesaid the defendant may plead the general issue, and give this Act, and any special matter in evidence on the trial.

LXIV. If in any such action judgment be given for the defendant, or if the plaintiff be nonsuited or discontinue the said action, the defendant shall be entitled to his costs as between attorney and client,
and

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and shall have such remedy for recovery thereof as any defendant has for his costs in any other case by law.

LXV. The whole proceeds of the said taxes, after paying all salaries, establishments, and incidental expenses of the said Commissioners, shall, with such moneys as the Governor of the Presidency of Fort William in Bengal, with the sanction of the Governor General of India in Council, may direct to be paid to the said Commissioners, be applied by them to the following purposes, that is to say,—

1stly,—Cleansing, repairing, lighting and watering the roads and streets.

2ndly,—Constructing new drains and sewers, and cleansing and repairing or filling up and abolishing old drains and sewers.

3rdly,—Filling up stagnant pools of water, holes in the earth, and all receptacles for filth and rubbish, and removing obstructions in or on the roads and to the free circulation of air.

4thly,—Formation of tanks and aqueducts for the conveyance of water to all parts of the Town.

5thly,—Opening of streets and squares in crowded parts of the Town.

6thly,—Improving and embellishing the said Town generally.

LXVI. In construing this Act all words used in the singular number shall be held to include several persons and things, and words in the plural shall be held to include the singular number, and all words importing the masculine gender shall extend and be applied to females as well as males, unless there is something in the context inconsistent with such construction.

ACT No. X. OF 1852.

FIRST SCHEDULE.

No.

Form 1.

Form of Voting Ticket.

Division.	Name of Rate-payer.	Aggregate value of Houses, Buildings, or Grounds for which he is assessed.	Total Assessment.

Entitled to vote.

Secretary.

Reverse.

I, the undersigned, being the rate-payer within described, do hereby give my vote for _____ as Commissioner for the () Division.

Calcutta,
The 18 . }

Signature.

No.

Form 2.

Division.	Street.	No. of House.	Name of occupier.

Entitled to vote.

Secretary.

Reverse.

I, the undersigned, being the occupier within described, do hereby give my vote for _____ as Commissioner for the () Division.

Calcutta,
The 18 . }

Signature.

SECOND SCHEDULE.

ACT No. X. OF 1852.

SECOND SCHEDULE.

(A)

House Tax Bill.

Division No.	Premises No. _____	_____ Dr.
Street No.	To Assessment on the above-mentioned Premises for _____	
	Quarter.	
	Rated at Rupees " " per Month.	
Remit	Quarterly Assessment, Rs. " "	Received Payment,

	<i>Calcutta,</i>	18 <i>Collector.</i>

(B)

Notice of Demand.

*Number
Division
Street
House*

Take Notice that I, on behalf of the Collector of Assessments, have demanded and demand from you the arrears of Taxes assessed upon you as owner of the premises mentioned in the margin, for the () Quarter, viz., the months of 18 under the Provisions of Act X. of 1852, amounting to Rupees , and that if the same be not paid into the Collector's Office within five days after this demand, you will be reported to the Commissioners, and will be liable to the expenses of any further proceedings.

For the Collector,

Collecting Sircar.

Calcutta,
This day
of 18 . }

(C)

ACT No. X. OF 1852.

(C)

Summons to Pay.

No.

To

Number
Division
Street
House
Quarter

You are hereby summoned to appear personally before the Commissioners for the Improvement of the Town of Calcutta, or such one or more of them as shall be at their Office at o'clock on the day of 18 , to answer to a complaint made against you by the Collector of Assessments for non-payment of the Taxes imposed on you as owner of the premises mentioned in the margin, under the Provisions of Act X. of 1852, for the () Quarter, that is to say,—the months of () amounting to Rupees

Commissioners' Office.

No.

Given under my hand,
this day of
18

A. B.

(D)

Summons to give Evidence.

To

Under the authority of Act X. of 1852, you are hereby summoned to appear personally before the Commissioners for the Improvement of the Town of Calcutta, or such one or more of them as shall be at their Office at o'clock on the day of 18

(Here set out the cause of Summons.)

Commissioners' Office.

Given under my hand,
this day of
18

A. B.

(E)

ACT No. X. OF 1852.

demand, to the person whom you shall find in possession of the said Goods and Chattels.

Given under my hand }
and seal, this day }
of 18 . } (L. S.)

One of the Commissioners for the
Improvement of the Town of Calcutta.

(F)

Inventory.

Quarter
Number
No. of
Division
Street
House

An Inventory of the several Goods and Chattels distrain-
ed by me Bailiff, No.
situated in for the sum of Company's
Rupees Annas Pies being Arrears of
Assessment due up to the day of
last, for Taxes under the Provisions of Act X. of 1852 (or
being the amount of a penalty imposed on by
of the said Commissioners, or Justices of the
Peace as the case may be), with the costs and charges for
enforcing payment of the same.

To

Take Notice, that I have this day distrained the se-
veral Goods and Chattels specified in the Inventory for
Taxes under the Provisions of Act X. of 1852 (or being
the amount of the said penalty), and that unless you pay the
said sum, with the charges of distraining, into the Office of the
Collector of Assessment, within five days from the date hereof,
the said Goods and Chattels will be sold according to law.

Arrears, Rs.
Costs, ,,
Co.'s Rs.

Witness my hand, this day
of 18

Bailiff.

(G)

ACT No. X. OF 1852.

(G)

Distress Warrant.

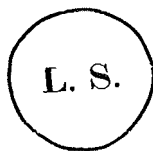
Town of }
Calcutta. }

To
One of the Bailiffs for the Commissioners for the Improvement of the Town of Calcutta.

Whereas A. B., of _____ in the said Town is this day duly convicted before _____ of the Commissioners for the Improvement of the Town of Calcutta, (*or Justice of the Peace, as the case may be,*) of the offence of (*here state the offence*) against the form of the Act X. of 1852 in that case made and provided, and was thereupon adjudged by

_____ that he the said A. B. had forfeited the sum of Rs. (*here state the amount*) for the offence (_____) aforesaid: And whereas the said A. B., being required to pay the said sum of Rs. (*here state the amount aforesaid*), hath not paid the same, but therein has made default: These are to command you to distrain the Goods and Chattels of the said A. B., which may be found within the said Town, to the amount of the said sum, and such further sum as may be sufficient to defray the charges of making such distress; and if within five days next after such distress, the said sum of Rs. (*here state the amount*), together with the reasonable charges for taking and keeping the said distress, shall not be paid, to sell the said Goods and Chattels, and having paid out of the moneys arising by such sale the said sum of Rs. (*here state the amount*) to the Collector of Assessments for the said Commissioners, and having deducted the necessary charges of taking, keeping, and selling the said distress, to return the overplus (if any) on demand, to the person whom you shall find in possession of the said Goods and Chattels.

Given under
hand and seal, this }
day of 18 . }



of the Commissioners for the Improvement of the Town of Calcutta, (or Justice of the Peace, as the case may be.)

ession of

'cutta.

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ACT No. X. OF 1852.

THIRD SCHEDULE.

Table of Fees to be taken for Proceedings under this Act.

Rs. As.

For every Summons to pay 1 0

IN DISTRAINTS.

SUM DISTRAINED FOR.	FEE.	
	Rs.	As.
Under 5 Rupees,	1	4
5 and under 10 Rupees, .. .	2	0
10 " 15 " 	2	8
15 " 20 " 	3	8
20 " 25 " 	4	4
25 " 30 " 	5	0
30 " 35 " 	5	8
35 " 40 " 	6	8
40 " 45 " 	7	12
45 " 50 " 	8	8
50 " 60 " 	10	0
60 " 80 " 	11	8
80 " 100 " 	13	0
Above 100 " 	15	0

The above charge includes all expenses except when peons are kept in charge of property distrained, in which case 4 Annas must be paid daily for each man.