

ACT No. XXXV. OF 1852.

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*Passed by the Governor General of India in Council, on  
the 1st October, 1852.*

*An Act for the abolition of the Poll Tax within the towns of Akyab  
and Kyouk Phyoo, in the Province of Arracan, and for levying a  
Tax on lands covered by dwelling-houses within those towns.*

**W**HEREAS it is expedient to abolish the poll tax now levied within the towns of Akyab and Kyouk Phyoo, in the Province of Arracan, and instead thereof to levy a tax upon land covered by dwelling-houses within the said towns; It is enacted as follows:

I. After the first day of May 1853, the levy of a poll tax within the towns of Akyab and Kyouk Phyoo, in the Province of Arracan, shall cease.

II. After the said first day of May 1853, a principal assistant of the district in which the same shall be situate shall from time to time, as he shall think fit, assess every dwelling-house within the aforesaid towns of Akyab and Kyouk Phyoo, respectively, at the rate of one pie and a half for every square cubit of land covered by such dwelling-house, the length of the cubit being estimated at eighteen inches: the amount of the said assessment shall be payable every year by the owner or occupier  
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of such dwelling-house, by equal half-yearly payments to be made in advance.

III. In case of non-payment of the amount assessed upon any dwelling-house within eight days after the same shall have been demanded as hereinafter mentioned, it shall be lawful for a principal assistant of the district in which such dwelling-house shall be situate, to cause such amount, or so much thereof as shall remain unpaid, together with a reasonable sum for costs, to be levied by distress and sale of the goods and chattels, to whomsoever belonging, found in such dwelling-house, or upon the goods or chattels of the owner thereof, wheresoever they may be found within the said towns, respectively; or the owner of the said dwelling-house may be sued for the amount: provided that no distress shall be made upon the goods and chattels of any person, other than the owner of the dwelling-house, for more than the arrears of assessment for the preceding year.

IV. The demand above referred to shall be made in manner following:—A written demand, signed by a principal assistant of the district, or some officer authorized by him in that behalf, identifying the dwelling-house, and specifying the amount claimed, the dimensions of the land covered by the dwelling-house, and the period in respect of which the amount is claimed, shall be delivered by the officer appointed to collect the same to the tenant or occupier of the said dwelling-house, or in case the demand cannot be delivered to such tenant or occupier, or there be no tenant or occupier, the same may be fixed to some conspicuous part of the dwelling-house.

V. It shall be lawful for a principal assistant of the district in which any such dwelling-house shall be situate, or any officer who may be authorized so to do, by writing, signed by such principal assistant, at any reasonable time in the day-time, to enter into such dwelling-house, or  
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any land adjoining thereto, in order to measure or ascertain the extent of land covered by such dwelling-house.

VI. It shall be lawful for a principal assistant of the district in which any dwelling-house liable to be assessed under this Act shall be situate, to cause a number to be painted on or affixed to such dwelling-house, for the better identifying the same; and if any person shall wilfully remove, obliterate, or destroy such number, he shall be punishable by the principal assistant, or a magistrate, or any officer lawfully having the powers of a magistrate, by a fine not exceeding twenty rupees for every such offence, and in case of non-payment thereof, by imprisonment for any term not exceeding fifteen days.

VII. In case the amount of the said assessment, or any part thereof, shall be paid by any tenant, or the same be levied by seizure and sale of his goods and chattels, such tenant may deduct the amount of the payment or levy from the rent then due, or thereafter to become due, to his landlord; and such deduction shall be equivalent to payment of that amount; and the owner of any dwelling-house shall indemnify any person whose goods may be distrained for any assessment thereon, or who may pay such assessment in order to avoid a distress or sale of his goods for such assessment.

VIII. The Commissioner of Arracan may, at his discretion, exempt any building from assessment.

IX. No assessment made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to assessment, or of anything chargeable with assessment, provided the directions of this Act be in substance and effect complied with; and no assessment nor proceedings nor other matter or thing had or done under this Act shall be removed by *certiorari*, or quashed, or set aside for want  
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of form or error of procedure in any Court of Justice, but only on the merits.

X. An appeal shall lie to the Commissioner of Arracan by any one who shall feel aggrieved by anything done under this Act.

XI. For the purposes of this Act, the following shall be the boundaries of the towns of Akyab and Kyouk Phyoo, viz.:

The boundaries of Akyab—to the north, the Charoogya Creek; to the west, the said creek and a road running west and south until it joins the bund called Morton's Bund, which leads down to the sea-shore; to the south, the sea; to the east, the Akyab River and Harbour.

The boundaries of Kyouk Phyoo—to the north, the sea; to the east, Oon Khyoung or Salt Golah Creek; to the west, the cantonments; to the south, Kulabadong Lands, Kangyeendan Village, and Nga Tsoung's Grant.