

ACT No. XXV OF 1858.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 7th July 1858.)

*An Act for appointing Municipal Commissioners and for raising a Fund for Municipal purposes in the Town of Bombay.*

WHEREAS it is expedient to make better provision for the appointment of Commissioners for the Conservancy and improvement of the Town of Bombay, and for assessing and levying rates and taxes for Municipal purposes in the said Town ; and whereas it is also expedient to provide additional funds for improving the Drainage of the said Town, and for repaying the expense incurred by Government in the construction of works for supplying water to the said Town ; It is enacted as follows :—

I. So much of the 158th Section of the Act of Parliament 33 Geo. III Cap. 52 as remains in force ; so much of Chapters II, IV, and VI of Regulation XIX. 1827 of the Bombay Code as remains in force, except Section XIII of Chapter II, and so much of Act VII of 1836 as relates to the repealed portions of those Chapters ; Regulation XXXII 1827 of the same Code ; and Act XI of 1845—are hereby repealed, except so far as they repeal any other Act, and except as to any assessment or tax which shall be unpaid and as to any proceeding for the recovery of the same which shall have been commenced before this Act comes into operation.

II. The assessment on houses, buildings, and grounds, made under the said Statute and the said Act XI of 1845, shall, until revised and altered under the provisions of this Act, remain in full force and effect, and shall be levied and recovered as a rate payable under this Act.

Present assessment to remain in force until revised.

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III. Act XXV

III. Act XXV of 1856, entitled "An Act to comprise in one Act the provisions necessary for the assessment and collection of Municipal rates and taxes in the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca," is incorporated with this Act. In construing the said Act, the expression "the Special Act" shall mean this Act; the expression "the Commissioners" shall mean the Municipal Commissioners constituted by this Act; and the expression "the local Government" shall mean the Governor of Bombay in Council.

IV. There shall be three Commissioners for the purposes of this Act, and for the Conservancy and improvement of the Town of Bombay under Act XIV of 1856. The Governor in Council shall appoint one of the Commissioners, who shall be President of the Board of Commissioners. The other two Commissioners shall be elected by Her Majesty's Justices of the Peace in Sessions assembled.

V. The Commissioners shall be styled "The Municipal Commissioners for the Town of Bombay," and shall by such name be a body corporate and have perpetual succession and a common seal, and by such name shall sue and be sued.

VI. The Commissioner appointed by the Governor in Council shall be removeable at his pleasure. The two elected Commissioners shall remain in office for a period of three years, and at the end of every three years successively a like new election shall take place, but the same persons or either of them may be re-elected; and in the event of a vacancy occurring, by death or otherwise, within the said period, the Justices in Sessions assembled shall, as soon as convenient, elect a person to supply the vacancy until the next triennial election.

VII. The Municipal Commissioners shall meet once at least in every week. The attendance of two shall be necessary to constitute a meeting. At a meeting of two, on questions on which they are divided in opinion, if the President be one of them, he shall have a casting vote; otherwise the question shall be reserved for the decision of a future meeting.

VIII. The Municipal

VIII. The Municipal Commissioners may receive such allowances out of the funds to be raised under this Act as shall be, from time to time, fixed by the Governor in Council. Provided that the allowances for any Commissioner shall not exceed the rate of ten thousand Rupees a year, if the Commissioner holds no other appointment or occupation ; or the rate of four thousand Rupees a year, if he holds any other appointment or occupation.

Pay of Commissioners.

IX. In the execution of this Act and the Incorporated Act, and of Act XIV of 1856, the Commissioners shall not be subject to any check or control on the part of the Justices. Provided that, in respect of any work for the execution of which the consent or sanction of the local Government is necessary under any of the said Acts, and in respect of the regulation of the salaries of Officers appointed under any of the said Acts, the Commissioners shall, before making application to Government, submit a plan of the work or a Schedule of the salaries for the approval of the Justices. When any such plan or Schedule is disapproved by the Justices, the Commissioners, if they see fit, may refer the matter for the decision of the Governor in Council.

Commissioners not to be under control of the Justices. Proviso.

X. An annual rate of five per centum of the annual value shall be imposed upon houses, buildings, and lands in the said Town, and shall be payable by the owners thereof in quarterly instalments. Provided that it shall be lawful for the Governor in Council, on the representation of the Justices, to fix, from time to time, in lieu of the said annual rate of five per centum, any higher annual rate not exceeding seven and a half per centum. Any rate so fixed shall be published in the Government Gazette before the commencement of the year in which such rate is to have effect.

Rate on houses and lands.

XI. Religious edifices, and buildings devoted to charitable purposes, and temporary buildings occupied by European and Native Officers and Soldiers in the service of Her Majesty or of the East India Company doing Regimental duty in the Garrison of Bombay, shall not be liable to the rate.

Exemptions.

XII. Buildings owned by Government shall be exempt from the rate so long as the sum of thirteen thousand Rupees, now annually paid by Government in lieu thereof, shall continue to be so paid.

Government buildings.

XIII. The Commissioners

XIII. The Commissioners may exempt from assessment any house, building, or land, the annual value whereof is less than twenty-four Rupees, if the same be the sole rateable property of the owner.

Power to exempt small holdings.

XIV. When any house shall have been vacant for sixty consecutive days during any year, the Commissioners shall remit so much of the rate for that year as may be proportionate to the number of days the said house may have remained unoccupied ; provided that the owner of such house, or his agent, shall have given notice in writing of the vacancy thereof to the Commissioners, and that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice.

Remission on account of vacant houses.

XV. A tax shall be imposed on all carriages, carts, hackeries, horses, ponies, and mules kept within the said Town, and upon all carts and hackeries plying for hire within the said Town or let for hire and used within the said Town and kept at any place, beyond the limits thereof, at the following rates ; and shall be payable quarterly by the owners or persons having charge of the same :—

Tax on vehicles and animals.

		<i>Rates per quarter.</i>	
		Rs.	As.
On every four-wheeled carriage on springs,...	...	3	0
On every two-wheeled carriage on springs, except native hackeries,	...	2	4
On every native hackery on springs used for riding in, and drawn by bullocks,...	...	7	8
On every native hackery not on springs,	...	4	8
On every labor-cart and labor-hackery not on springs, and drawn by bullocks, and having wheels with tires of the breadth of 2½ inches and upwards,	...	0	12
On every labor-cart and labor-hackery not on springs, and drawn by bullocks, and having wheels with tires less in breadth than 2½ inches,	...	2	4
On every horse, pony, or mule of the height of 12 hands or upwards,	...	7	8

XVI. Provided that the several vehicles and animals hereinafter mentioned shall be exempt from the tax, namely :—

Exemption of certain vehicles and animals.

Gun-Waggons.

Cavalry Horses, and Horses of the mounted Police.

Horses

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Horses belonging to Officers doing Regimental duty at the Presidency, at the rate of one horse for each Officer.

Conservancy Carts, Horses, Ponies, and Mules belonging to the Commissioners.

Vehicles and animals kept for sale and not used for any other purpose, if kept by *bonâ fide* dealers in such vehicles and animals.

XVII. Every person who may have owned or had charge of any vehicle or animal kept within the said Town for any portion of a quarter shall be liable to the whole tax for that quarter. What constitutes liability to the tax for a whole quarter. Proviso. Provided that, in case any such person has kept or had charge of any vehicle or animal for a period less than thirty days, the Commissioners may remit any portion of the tax payable in respect of such vehicle or animal not exceeding two-thirds of the tax for the quarter.

XVIII. If a carriage shall have been under repair at a carriage-maker's for the whole period contained in any quarter, no tax shall be leviable in respect of such carriage for that quarter. Carriages under repair.

XIX. The Commissioners, at their discretion, may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such persons, in lieu of the taxes specified in Section XV. Commissioners may compound with livery stable-keepers & others.

XX. Every carriage kept and let out for hire within the said Town ; and every cart and hackery kept and used within the said Town ; and every cart and hackery plying for hire within the said Town, or let out for hire and used within the said Town, and kept at any place beyond the limits thereof—shall be registered in the Office of the Commissioners with the name and residence of the owner ; and shall bear, in such manner as the Commissioners shall direct, the number of such registration. The registration shall be made and the numbers assigned annually, upon such day in each year as the Commissioners shall appoint. Any person becoming possessed, within the year, of any such carriage, cart, or hackery, Registry and numbering of hired carriages.



hackery which has not been registered, may obtain registration on application to the Commissioners at their Office. When any registered carriage, cart, or hackery is transferred within the year, it shall be registered anew in the name of the person to whom it has been transferred. A fee of four annas shall be paid for each registration.

XXI. Whoever keeps any carriage, cart, or hackery required to be registered by the provisions of the last preceding Section, <sup>Penalty for not registering.</sup> without being so registered, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten Rupees ; and the Commissioners, or any Officer duly authorized by them, may seize or cause to be seized any such carriage, cart, or hackery (provided the same be not employed at the time of seizure in the conveyance of any passengers or goods), together with the horses, bullocks, or other animals drawing the same, and may deliver them over to the Police ; and all Police Officers are hereby required, on the application of the Commissioners or their Officer as aforesaid, to seize and detain the same. If the carriage or other vehicle as aforesaid be not claimed, or if the fine be not paid within ten days, such carriage or vehicle, together with the animals seized with it, may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine and all costs and charges incurred on account of the detention and sale ; and the surplus (if any), if not claimed by the owner within a further period of twenty days, shall be paid to the Municipal Commissioners.

XXII. Duties, at the rates specified in the Schedule annexed to this Act, <sup>Levy of Town-Duties.</sup> shall be levied in respect of the several things therein mentioned when imported from any place into the Town of Bombay and intended for consumption or use therein. The said Duties shall be called the Town-Duties, and shall be leviable in addition to any Customs-Duties prescribed by law.

XXIII. The said Town-Duties shall be levied and collected by and under <sup>Town-Duties by whom to be levied and collected.</sup> the management of the Commissioner of Customs of Bombay and his subordinate Officers, who shall have the same powers for collecting and enforcing payment of the said Town-Duties as they now have or shall have in respect of Customs-Duties ; and such Commissioner and his subordinate Officers shall have the same privileges and

and be subject to the same liabilities in respect of anything done by them in collecting and enforcing payment of the said Town-Duties under this Act, as they now have or are subject to under the provisions of any Act in force relating to the said Customs.

XXIV. All monies received by the Commissioner of Customs on account of the Town-Duties shall from time to time, after deducting <sup>Town-Duties to be paid into the Treasury.</sup> the charges of collection, be paid into the General Treasury to the credit of the Municipal Commissioners.

XXV. The Governor of Bombay in Council shall have power from time to time to make rules for keeping the accounts of the said <sup>Power to make rules for keeping accounts.</sup> Town-Duties, and from time to time to alter or revoke the same; and may by such rules direct what books, accounts, and statements shall be kept by the Commissioner of Customs and at the General Treasury in relation to the said Town-Duties. The Governor in Council may also from time to time fix the charges which the Commissioner of Customs shall be entitled to deduct for the necessary expenses of collecting the said Town-Duties and accounting for the same.

XXVI. All monies received by the Commissioners or paid to their credit by virtue of this Act or of Act XIV of 1856 or of any other <sup>Municipal Fund.</sup> Act or Regulation, and all fines and penalties imposed and levied by the Court of Petty Sessions or by any Magistrate of Police or Justice of the Peace within the said Town, and all sums of money collected on account of fees for licenses granted under Act V of 1842, or Section XIII, Chapter II, Regulation XIX. 1827 of the Bombay Code, shall form a Fund which shall be called the Municipal Fund of Bombay.

XXVII. All charges and liabilities duly incurred for Municipal purposes, and which would, but for the passing of this Act, be payable from the Municipal Fund as constituted under the provisions of Act XI of 1845, shall be paid from the Municipal Fund constituted under the provisions of this Act. <sup>Charges previously incurred for Municipal purposes to be borne by present Municipal Fund.</sup>

XXVIII. The Municipal Fund shall be under the direction and management of the Commissioners, who shall submit quarterly, for the information of the Justices, an account of all sums paid into, and disbursed from, the said Fund. Subject to the deductions <sup>Management and application of Municipal Fund.</sup>

ductions and appropriations hereinafter mentioned, the said Fund shall be applied to the purposes of this Act and the Incorporated Act and of Act XIV of 1856, and to the execution of any public works tending to the improvement of the said Town which may be sanctioned by the Governor in Council, although not expressly mentioned in any of the said Acts.

XXIX. From and out of the Municipal Fund, an annual sum, bearing the same proportion to the annual expenses of the Police of the Town of Bombay as the sum of forty-five thousand Rupees bore to the annual expenses of the Police aforesaid (namely, one hundred and sixty-seven thousand five hundred and fifty-three Rupees) at the period of the passing of Act XI of 1845, shall in the first instance be deducted and paid by equal monthly instalments and carried to the credit of the Governor in Council in the General Treasury, to be applied by the Governor in Council for and on account of the expenses of the Police of the Town of Bombay.

XXX. The Commissioners shall pay to the Governor in Council out of the Municipal Fund an annual sum not less than one hundred and seventy-five thousand Rupees on account of the expense which has been or may be incurred by Government in the construction of the works called the Vihar Water-works; and such annual payment shall continue to be made until the whole of the expense so incurred (except such portion thereof, if any, as shall be defrayed by Government out of the public revenue), with interest thereon at the rate of four per centum per annum, shall have been repaid. The Commissioners shall also pay to the Governor in Council in each year such further sum as shall be equal to the cost of the maintenance of the said works during the preceding year.

XXXI. The Commissioners shall, until such a complete system of sewerage and drainage within the said Town as shall be agreed upon between the Governor in Council and the Bench of Justices, shall have been completed and all the expenses thereof defrayed, and all monies borrowed for the payment of such expenses and interest thereon shall have been re-paid, set apart for the purposes above-mentioned, out of the Municipal Fund, an annual sum not less than two hundred and fifty thousand Rupees. If such system of sewerage and drainage has been completed, and all the expenses thereof defrayed, and all monies borrowed for the payment of such expenses and interest thereon have been re-paid, before



before the expenses incurred by Government for the construction of the said Vehar Water-works shall have been re-paid, the said annual sum of two hundred and fifty thousand Rupees shall be added to the sum of one hundred and seventy-five thousand Rupees directed by the preceding Section to be appropriated annually to the re-payment of the expenses of the said works.

XXXII. Whenever the Commissioners shall have incurred any expenses in the execution of any of the works which, under Sections XXIV, LI, and LIII of the said Act XIV of 1856, the owners of any premises, houses, or buildings are required to execute, the Commissioners may either recover the amount of such expenses in the manner therein provided, or, if they think fit, may take engagements from the said owners for the quarterly payment of such sums as will be sufficient to defray the whole amount of the said expenses, with interest thereon at the rate of six per centum per annum, within a period not exceeding five years; and such sums, when due, may be recovered by the same process by which rates may be recovered under the Incorporated Act.

Recovery of expenses incurred by the Commissioners in the execution of certain works required by Act XIV of 1856 to be executed by the owners of property.

SCHEDULE.

*Rates of Town-Duty to be charged upon the following articles imported into Bombay.*

NAMES OF ARTICLES.	RATE.
	Rs. As. P.
Cows, Calves, Oxen, and Buffaloes, ... .. each	0 8 0
Sheep, Lambs, Goats, and Kids, ... .. „	0 2 0
Ghee, ... .. per maund	0 6 0
Grain of all sorts, ... .. per candy	0 4 0
Chunam, on value to be fixed from time to time by the Commissioner of Customs, with the sanction of Government,...	5 0 0 per cent.
Timber, on market-value at the time of import, ... ..	5 0 0 per cent.
Wood, Fire-wood, ... .. per candy	0 2 0

