

ACT No. XVIII OF 1871.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 6th April 1871).

An Act for the levy of rates on Land in the North-Western Provinces.

WHEREAS it is expedient to provide, in the North-Western Provinces of the Presidency of Fort William, for the levy on land of rates to be applied to local purposes; It is hereby enacted as follows:— Preamble.

I.—Preliminary.

1. This Act may be called “The North-Western Provinces Local Rates Act, 1871:” Short title.

It extends only to the territories subject to the Lieutenant Governor of the North-Western Provinces; and it shall come into force on the passing thereof. Extent of Act.

2. In this Act—

“Commissioner” means Commissioner of a Division;

“Collector” means the Head Revenue Officer of a district;

“Land” means land used for agricultural purposes, or waste land which is cultivable;

“Tenant” means any person using or occupying land, and liable to pay or deliver rent therefor;

“Landlord” means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfídár, nazránádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

“Estate” means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof.

Interpretation-clause.

II.—Rates

II.—Rates on Land in Districts of which the Settlement is liable to Revision.

Rate on estates where the settlement has expired.

3. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate :

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

“Annual value” means as follows :—

- (1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate ;
- (2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical Revision.

Rate on estates where revenue is not periodically revised.

4. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant Governor from time to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

5. The

5. The rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Rate to be paid by landlord.

6. The Lieutenant Governor shall from time to time prescribe rules for ascertaining the area of the land assessable under section four.

Lieutenant Governor to prescribe rules for ascertaining area of assessable land.

7. The landlord may recover, from every tenant of land on which such rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate assessed on the land held by such tenant.

Landlord's right to recover half rate from tenants.

8. The Lieutenant Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate assessed on the land held by such tenants.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

IV.—Manner in which the Rates are to be expended.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund.

Rates to be carried to general fund.

10. The Lieutenant Governor shall from time to time assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes :—

Assignments from general fund.

- (1). The construction, repair and maintenance of roads and communications ;
- (2). The maintenance of the rural police and district post ;
- (3). The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships ;
- (4). The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks ; the payment of all charges

charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

Such assignment shall not be less than the total sum levied under this Act in such district in the year in which the assignment was made.

Works benefiting several districts.

11. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

Unexpended portion of assignment.

12. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made may, at the discretion of the Lieutenant Governor, be re-assigned for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant Governor from time to time directs.

Accounts to be kept.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such assignment, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

Local Committees.

14. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the amount mentioned in section ten shall be applied, and in the supervision and control of such amount :

Provided

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

V.—Miscellaneous.

15. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863,

Suits under Act cognizable by Collector.

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

16. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

Limitation of appeals.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

17. The Lieutenant Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

Power to invest subordinate officers with powers of Collector.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

18. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Recovery of rates.

19. The Lieutenant Governor may, by notification from time to time,

Supplementary powers of Local Government.

(a) prescribe

(a) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

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

(c) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act;

(d) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the *Government Gazette, North-Western Provinces*.