

## ACT No. III OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 9th February, 1878)

An Act to amend the law relating to the levy of rates on land in the North-Western Provinces.

**WHEREAS**, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase in the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877, and to re-enact them with the amendments hereinafter appearing; It is hereby enacted as follows :—

Preamble.

### *I.—Preliminary.*

1. This Act may be called “The North-Western Provinces Local Rates Act, 1878 :”

Short title.

It extends only to the territories administered by the Lieutenant-Governor of the North-Western Provinces ;

Extent.

and it shall come into force on such date as the Governor General in Council, by notification in the *Gazette of India*, directs.

Commencement.

2. On and from such date, the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877 (*to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871*), shall

Repeal of Acts XVIII of 1871 and VII of 1877.

shall be repealed. But all rates imposed, rules prescribed, allotments made, committees appointed, powers conferred and notifications published under the former Act, shall be deemed to have been respectively imposed, prescribed, made, appointed, conferred and published hereunder.

Interpretation-clause.

**3.** In this Act—

“Commissioner” means the chief officer in charge of the revenue-administration of a Division ;

“Collector” means the chief officer in charge of the revenue-administration of a district ;

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

“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 muáfidár, 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 ;

“Year” means the year commencing on the first day of April.

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

Rate on estates where the settlement has expired.

**4.** 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

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.

Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

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

“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.*

5. 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

which has been cultivated within the three years next before the assessment of the rate.

Further rate.

The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount, not exceeding half an anna for each acre as aforesaid, as he thinks fit.

Rate to be paid by landlord.

6. The rate or further 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.

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

7. The Lieutenant-Governor shall from time to time, as occasion requires, make rules for ascertaining the area of the land assessable under section five.

Landlord's right to recover half rate from tenants.

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

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

9. 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 or further rate assessed on the land held by such tenants.

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

Rates to be carried to general fund.

10. The amount standing at the credit of the fund constituted under section nine of the said North-Western Provinces Local Rates Act, 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act, shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenue available.

11. (a). From such fund the Lieutenant-Governor shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such

such amount, not exceeding the proceeds of the further rates assessed in such year under sections four and five, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

able for  
famine pur-  
poses.

(b). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility :

Assignment  
for canals  
and railways.

Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section four and the first clause of section five ;

(c). Subject to the appropriation directed by clause (a), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes :—

Allotment for  
local im-  
provements.

(1.) The construction, repair and maintenance of roads and other means of communication ;

(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 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 :

Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of  
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the proceeds of the rates assessed under the first clause of section four and the first clause of section five in such district in such year.

Works benefiting several districts.

**12.** 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 allotments made as aforesaid to such districts respectively.

Unexpended portion of assignment.

**13.** Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be re-allotted 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.

**14.** Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such allotment, 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 Gazette.

Local Committees.

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

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.

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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.*

16. 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.

17. 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.

18. 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.

19. 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.

20. The Lieutenant-Governor may, by notification from time to time,

Supplementary powers of Local Government.

(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

(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 and cancel such exemptions;

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

Every notification under this section shall be published in the local Gazette.