

ACT No. V 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 Panjáb.

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 to the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, 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 Panjáb Local Rates Act, 1871, and to re-enact it with the amendments hereinafter appearing; It is hereby enacted as follows :

Preamble.

1. This Act may be called "The Panjáb Local Rates Act, 1878 :"

Short title.

It extends only to the territories for the time being administered by the Lieutenant-Governor of the Panjáb ;

Local extent.

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

Commence-
ment.

2. From such date the Panjáb Local Rates Act, 1871, shall be repealed. But all rates imposed, sums credited to the Local Government, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, credited, appointed and published under this Act ;

Repeal of Act
XX of 1871.

And

And all assignments made under the said Act shall be deemed to be allotments made under this Act.

Interpreta-
tion-clause.

' Land.'

3. In this Act—

' Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned ;

' Land-
holder.'

' Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land. It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned ;

' Annual
value.'

' Annual value' means—

(1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not ;

(2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—

double the amount which, but for such permanent assessment, composition or redemption, would have been leviable ;

' Year.'

' Year' means the year commencing on the first day of April.

Rate assess-
able.

4. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding eight pies for every rupee of its annual value.

Such rate shall be paid by the landholder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom :

Provided that wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village-headman, such assignee of revenue or village-headman shall be responsible for the payment of the said rate, instead of the proprietors,

tors, and no demand shall be made by any such assignee or village-headman on any such proprietor in respect of the payment of any such rate.

5. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

Power to recover a share of rate from tenant.

6. The proceeds of all rates imposed under this Act shall be carried to the credit of the Local Government.

Rates to be credited to Local Government.

7. From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount, not exceeding one-fourth of the total proceeds of the rates assessed in such year, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the 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.

Appropriation for increasing revenues available for famine purposes.

Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

Allotment for local improvements.

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

(2). The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3). The construction and repair of hospitals, dispensaries, lunatic asylums, wells and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort or convenience:

Provided

Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year.

Works benefiting several districts.

8. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses 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 allotment.

9. 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 Panjáb, to such one or more of the purposes mentioned in the second clause of section seven as the Lieutenant-Governor from time to time directs.

Accounts to be kept.

10. Accounts of the receipts in respect of all rates levied under this Act and of the allotments made under section seven 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.

11. The Lieutenant-Governor shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the amount allotted under section seven shall be applied, and of supervising and controlling such amount :

Provided that not less than one-third of the members of such Committee shall be persons not in the service

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.

12. 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 Courts which, for the time being, have cognizance of suits for rent due on land.

Suits under Act cognizable by Courts having cognizance of suits for rent.

13. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints :

Appeals.

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

14. 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.

15. 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) appoint the person or class of persons to whom the appeals referred to in section thirteen shall lie ;

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

(d) exempt wholly or in part any portions of the territories under his government from the operation of this Act, or exempt any land from liability to pay

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the whole or any part of any rate under this Act, and cancel such exemption;

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

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