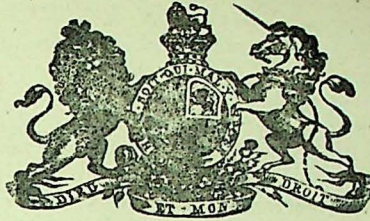


THE



# Bombay Government Gazette.

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Separate paging is given to this Part, in order that it may be filed as a separate compilation.

## PART V.

### PROCEEDINGS OF THE LEGISLATIVE DEPARTMENT, BOMBAY.

The following Bill, together with the Statement of Objects and Reasons accompanying it, is published in accordance with Rule 15 of the Rules for the conduct of Business at Meetings of the Council of His Excellency the Governor of Bombay for making Laws and Regulations :—

#### Bill No. 4 of 1885.

*A Bill to amend the Bombay Land Revenue Code, 1879.*

Whereas, for the purpose of assuring to holders of unalienated land the full advantage of all improvements in their holdings effected by them or at their cost, it is expedient to define more clearly the conditions affecting the revision of land-revenue assessments and, with this object, to amend the Bombay Land Revenue Code, 1879 : It is enacted as follows :

1. The latter portion of section one hundred and six of the said Code, commencing with and inclusive of the words "A revised assessment" is hereby repealed.

2. For section one hundred and seven of the said Code the following section shall be substituted

(namely) :

v.—6

"107. In revising assessments of land-revenue regard shall be had to the value of land and, in the case of land used for the purposes of agriculture, to the profits of agriculture :

Conditions applicable to revisions of assessment.

"Provided that if any improvement has been effected in any land during the currency of any previous settlement by or at the cost of the holder thereof, the increase in the value of such land or in the profit of cultivating the same, due to the said improvement, shall not be taken into account in fixing the revised assessment thereof."

STATEMENT OF OBJECTS AND  
REASONS.

At the time of the earliest revision of a survey settlement in this Presidency nearly thirty years ago, the Government of Bombay laid down the principle that the assessment of land should not be enhanced on account of increased value due to improvements effected by the holder during the currency of any past term of settlement. This principle received legislative sanction in the first Bombay Survey and Settlement Act (Bombay Act I. of 1885, Section 30). While this section was re-enacted with little change in the Bombay Land Revenue Code (Bombay Act V. of 1879) Section 106, another section was added (Section 107), which, although it has never been so applied as to modify the principle that the tenant should be secured in the enjoyment of his improvements, does reserve to Government the power to consider in fixing a revised assessment the

increased value derived from certain classes of improvements. As the Government has not, nor ever had, any intention of using this section to tax improvements, and as it is undesirable that any ground should be allowed to exist for misapprehensions which may discourage the application of private enterprise and capital to agriculture, it is proposed to repeal Section 107 and to re-enact the last part of Section 106 in a new section to be numbered Section 107 in such terms as may set forth clearly, absolutely and without qualification the two simple principles (1) that assessments will be revised on consideration of the value of land and the profits of agriculture; and (2) that assessments will not be increased on revision on account of increase to such value and profits due to improvements effected in any land during the currency of any previous settlement by or at the cost of the holder thereof.

(Signed) J. B. PELLE.

*Bombay, 28th February 1885.*

*By order of His Excellency the Right Honourable the Governor in Council,*

C. G. W. MACPHERSON,  
Under Secretary to Government.

*Bombay Castle, 28th February 1885.*