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PART VI.

BILLS OF THE GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General for making Laws and Regulations on the 26th May 1871, and was referred to a Select Committee with instructions to make their report thereon in three weeks:—

Bill No. 16 of 1871.

A Bill to provide for the levy of rates on land in the Panjáb.

Whereas it is expedient to provide for the levy of rates on land in the Panjáb to be applied to local purposes; It is hereby enacted as follows:—

Short title. 1. This Act may be called 'The Panjáb Local Rates' Act, 1871.'

It extends only to the territories for the time being under the government of the Lieutenant-Governor of the Panjáb;

Commencement. And it shall come into force on the passing thereof.

Interpretation-clause. 2. In this Act—

'Commissioner.' 'Commissioner' means the Commissioner of a Division;

'Deputy Commissioner.' 'Deputy Commissioner' means the Head Revenue Officer of a District;

'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;

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

'Landholder' means any person owning land chargeable under this Act;

'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.

3. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time

to time directs, not exceeding three rupees per

cent. on its annual value computed from the 1st April 1871.

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:

Provided that, in districts where a cess of two per cent. on the land-revenue is already levied for district roads, half the amount so levied shall be deemed to be a payment towards the rate leviable under this Act.

For the purposes of this section, the rate assessed on lands watered by canals, and known as the "water advantage rate," shall be deemed a portion of the land-revenue.

4. 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, fixed temporarily or permanently under the provisions of any Act, or any agreement or any arrangement at settlement, 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.

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

6. The Lieutenant-Governor shall from time to time assign from the funds at his disposal an amount to be applied in each district for expenditure on all or any of the following purposes:

(1) the construction, repair and maintenance of roads and communications;

(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 planting and preservation of trees, 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.

The sum of such assignments in any one year shall not be less than seventy-five per cent. of the total sum levied under this Act in such district in the year in which the assignment is made.

7. 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 assignments made as aforesaid to such districts respectively.

8. 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 Panjáb, in such manner as the Lieutenant-Governor from time to time directs.

9. Accounts of the receipts in respect of all rates levied under this Act, and of the assignments made under section six, 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.

10. 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 mentioned in section six 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 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.

11. 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 Civil Courts.

12. 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 Deputy Commissioner, provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's order on such appeal shall be final.

13. The Lieutenant-Governor may invest any officer subordinate to a Deputy Commissioner with all or any of the powers of a Deputy Commissioner for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Deputy Commissioner of the District.

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.

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

(c) exempt wholly or in part any portion of the territories under his government from the operation of this Act, or exempt any lands 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, Panjáb*.

STATEMENT OF OBJECTS AND REASONS.

The Financial Resolution of the Government of India, No. 3334 of the 14th December 1870, having placed a limit on the sum available to the several Administrations for defraying the cost of provincial services and effecting local improvements, it is found that the sum at the disposal of the Local Government for these purposes is insufficient.

After carefully considering the opinions of the most experienced officers of the Province, the Lieutenant-Governor is satisfied that, so far as the Panjáb is concerned, the funds required can best be raised by imposing a light rate on land, a mode of raising local revenue with which the people of the Panjáb are familiar, which will call into play no new machinery for collection, and involve no minute or vexatious inquiries.

Accordingly, it is proposed to empower the Lieutenant-Governor to impose a rate on land not exceeding three per cent. on its annual value, this being computed at twice the land-revenue. Power is given to the Lieutenant Governor to exempt any lands, either wholly or partially, from payment of the rate. The rate will be in addition to any cesses already levied, save in the case of districts wherein a road cess of two per cent. on land-revenue is collected. In the case of these districts, one per cent. out of the two per cent. will be merged in the present rate.

Similar Bills for the North-Western Provinces and Oudh have already been passed.

(Signed) R. H. DAVIES.

Simla, the 22nd May 1871.

H. S. CUNNINGHAM,

Officiating Secretary to the Council of the Governor General for making Laws and Regulations.