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The 29th May 1953

No.L.20/53/17.—The following Act of the Assam Legislative Assembly, which received the assent of the Governor of Assam, is hereby published for general information.

(Received the assent of the Governor on the 26th May 1953)

ASSAM ACT XIII OF 1953

THE ASSAM BETTERMENT FEE AND MOORING
TAX (DIBRUGARH) ACT, 1953

(Passed by the Assembly)

[Published in the *Assam Gazette*, dated 3rd June 1953]

An

Act

for the levy of betterment fee and mooring tax in Dibrugarh
Subdivision

Preamble.

WHEREAS it is necessary to levy a betterment fee and mooring tax in Dibrugarh Subdivision ;

It is hereby enacted as follows :—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Betterment Fee and Mooring Tax (Dibrugarh) Act, 1953.

(2) It shall extend to the Dibrugarh Subdivision of the Lakhimpur District.

(3) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) "Collector" means the Deputy Commissioner, the Additional Deputy Commissioner, Lakhimpur District or such other officer empowered by the State Government to carry out the functions of the said Deputy Commissioner ;

(b) "fee" means the betterment fee ;

(c) "prescribed" means prescribed by rules framed under this Act ;

(d) "property" means only immovable property ;

(e) "revetment" means the stone revetment constructed or to be constructed along the river Brahmaputra in the

Dibrugarh Subdivision for the protection of the town and its neighbourhood from erosion by the river.

Levy of
betterment
fee.

3. The State Government shall levy a betterment fee in so much areas of the Dibrugarh Subdivision as may be specified under section 4. The betterment fee shall be levied and collected in the manner hereinafter provided in this Act.

Division into
different
belts.

4. For the purpose of ascertaining the fee that should be levied at different rates consistent with the proximity of any property to the revetment, so much of the areas of the Dibrugarh Subdivision as are determined by the Government to have been benefited by the revetment shall be divided into four different parallel belts, and the boundaries of each of the belts shall be notified in the official Gazette. These four belts shall be graded as A, B, C and D, belt—A being nearest to the revetment and the other belts following it in their alphabetical order.

Rate of annual
fees.

5. (1) For a period not exceeding twenty years from the commencement of this Act, every person owning property within any of the belts aforesaid, shall in respect of his property be liable to pay the fee which shall be levied annually at the rates specified in the Schedule.

(2) The valuation of any property in areas within any of the belts shall be determined by the Collector.

(3) The Collector shall publish annually a list of the persons liable to pay the fee in the different belts in such manner as may be prescribed and subject to appeal to the State Government in the prescribed manner, such assessment shall be final and conclusively binding on the owners of property so listed.

Exemptions.

6. The following buildings and lands shall be exempt from the levy of any fee:—

- (a) buildings and lands set apart for public worship either actually so used or used for no other purpose ;
- (b) burials and burial grounds.

Fee as
charge on
the property.

7. The fee levied on any property shall be the first charge on it after land revenue, if any.

Instalment.

8. The fee shall be payable by instalment one or more and in such manner as may be prescribed.

Occurrence
of change to
any property.

9. If after the levy of the fee and publication of the list mentioned in section 5(3) any change to any property affecting its valuation occurs whether by demolition, construction or reconstruction of any building or otherwise, the owner thereof shall give notice of such change to the Collector within the prescribed time and the Collector shall revise fee which will become payable accordingly from the next financial year.

Fee in case
of transfer.

10. (1) In the case of any transfer of any property either in part or in whole, both the transferor and the transferee shall be liable for arrears if any accrued upto the date of transfer.

(2) In the event of any transfer of property in part, the liability for payment of the fee shall be apportioned by the Collector in accordance with the share of each of the different owners.

Collector's
power to
call for par-
ticulars.

11. (1) For the purpose of ascertaining the valuation of any property, the Collector may by notice, in the prescribed manner, call upon any owner or owners of property to furnish him with such particulars about any property as he may require and every owner shall on such notice be bound to comply with it and make a full return to the best of his knowledge or belief.

(2) For the purpose aforesaid, the Collector or his authorised agent may enter, inspect, survey and measure any building or land after giving the owner thereof twenty four hours' notice in writing.

Mooring tax

12. Any owner of a steamer or flat, by himself or acting through his agent, mooring at any place on the river within 400 yds. of the revetment opposite the same, shall be liable to pay a mooring tax at such rate as specified in the Schedule.

Arrangements for
collection.

13. The State Government may make such arrangements as it thinks fit for the collection of fees and taxes payable under this Act.

Arrears realisable as
arrears of
land revenue.

14. All arrears of fees and taxes shall be realisable as arrears of land revenue and the procedure laid down in the Assam Land and Revenue Regulation, 1886 shall be followed for the purpose of such realisation.

Regulation
I of 1886.

Power to
make rules

15. (1) The State Government may make rules for carrying out the purposes of the Act.

(2) In particular, and without prejudice to the generality of the foregoing provision, such rules may provide for—

- (i) the manner of publishing the list of persons liable to pay fee ;
- (ii) the manner of filing any appeal against assessment ;
- (iii) the number of instalment or instalments and the time and the manner in which the fee shall be paid ;
- (iv) the manner of collection of fee ;
- (v) the time within which any notice about any change in any property shall be given ;
- (vi) the manner of giving any notice about transfer of any property ;
- (vii) the manner of giving any notice calling for particulars about any property ;
- (viii) the manner of fixing the rate of mooring tax and its collection.

SCHEDULE

[Section 5(1)]

- Belt A ... Not exceeding 5 per cent. of the value of the property realisable in annual instalments over the period as fixed under sub-section (1) of section 5.
- Belt B ... Not exceeding 4 per cent. of the value of the property realisable in annual instalments over the period as fixed under sub-section (1) of section 5.
- Belt C ... Not exceeding 3 per cent. of the value of the property realisable in annual instalments over the period as fixed under sub-section (1) of section 5.
- Belt D ... Not exceeding 2 per cent. of the value of the property realisable in annual instalments over the period as fixed under sub-section (1) of section 5.

(Section 12)

Daily Re.1 for 100 tons or part of it of the capacity of the steamer or the flat.

S. K. DUTTA,

Secy. to the Govt. of Assam, Leg. & Judl. Deptt.