

Provided he intimates the assessing authority of the Corporation in writing in respect of the vacancy within twenty days from the beginning of each quarter :

Provided further that a building shall be considered vacant when it is not occupied by an human being or pony, mule, ass, ox, cow, buffallow, camel or elephant, etc.

NOTE.—Any building reserved by its owner for his own occupation, whenever required, shall be deemed to be occupied, whether it is actually occupied by such owner or not.

BYELAWS TO PREVENT THE EVASION OF THE TAX

42. (i) Any person who is liable to furnish the Commissioner with such information or a written return within a specified period under a written notice under the above byelaw 40 fails to do so without reasonable cause or furnishes a return which is untrue shall, in addition to any other liability imposed under these byelaws, be liable to punishment as provided under section 427 of the Act

(ii) Whosoever fails to give notice in writing to the Commissioner as required under section 148 (1) of the Act shall be liable to pay a fine which may extend to Rs. 50.

(iii) Whosoever as heir or otherwise takes the title of the deceased by descent or devise fails to give notice to the Commissioner under section 148 (3) of the Act shall be liable to pay a fine which may extend to Rs. 50.

(iv) whosoever commits breach of the provisions of byelaw 37 shall be liable to pay fine which may extend to Rs. 50.

(v) Any person, who owns any land or building within the limits of the City of Nagpur and resides outside the limits of the City of Nagpur, shall on failure to appoint an agent who resides in the City of Nagpur limits as required by the byelaws made under the Act or to intimate to the Commissioner his (owner's) permanent address or any change thereof from time to time, shall be liable to pay fine which may extend to Rs. 50.

COLLECTION BYELAWS

43. The water rate so assessed on any property shall subject to the provisions of section 165 of the Act, be a first charge on such property and shall ordinarily be paid by the owner of such property. When such owner does not reside within the limits of the City of Nagpur and has his agent residing within such limits or a person occupying the building or land as tenant or otherwise, it shall be paid by such agent or occupier.

165 of the Act be in the same ratio which the rent paid by each tenant bears to the aggregate rent paid by all the tenants in respect of the whole premises or if portions occupied by different tenants are separately assessed then the liability of each tenant shall be to the extent of the assessment made on the portion occupied by him.

45. The water rate for any financial year (i.e., from 1st April to 31st March next following) shall fall due on 1st of April in that year. It shall, however, be paid in two equal instalments payable on or before the prescribed dates, the first instalment shall be payable on or before 15th April and the second on or before the 15th October of that year. Any new assessment or enhancement of the tax made on any property during the financial year shall become due for recovery from the date on which it is brought on the demand register and shall be payable within fifteen days from that date :

Provided that the excess water rate calculated and charged for a quarter shall be payable within 15 days from the close of that quarter.

46. The tax, including enhancement or new assessment, if not paid on or before the prescribed date shall be recovered in accordance with the provisions of Chapter XII of the Act.

47. Payment of any money due on account of this tax shall not be withheld pending enquiry into any objection against valuation or assessment. But if the valuation or assessment is reduced the excess shall be either refunded or with the prior assent of the party adjusted towards future dues.

48. The amount due on account of the tax shall be paid in the Tax Department of Nagpur Municipal Corporation or any other counters opened by the Corporation in the City for this purpose during the hours fixed for receipt of money on any day when the office of Corporation is open. Notwithstanding the above, amount may be paid to the tax collector, in charge of the wards for collection purposes.

49. A receipt in the prescribed Form V shall be issued for every payment made under these byelaws.

50. No owner or a person claiming to be the owner whose name is not entered in the assessment list shall be entitled to object that any bill or notice of demand in respect of the tax required by the Act to be served on the owner of any building or land has not been made out or to object to the payment of the amount due on that ground.

53. If the whole or any portion of the water rate due remains unpaid after the expiry of the period prescribed in the bill presented, the Commissioner or any other officer authorised by him may serve a 24 hours' notice on the defaulting person and if the amount still remains unpaid, cut off the water-supply. If the amount due is subsequently paid the defaulting person may apply for restoring the water-supply, on payment of Rs. 3.

54. Fees and costs chargeable for issue of notice of demand, distress warrants, custody of property seized and maintenance of livestock attached shall be recoverable in accordance with the rules and byelaws made under the Act.

55. The deposits for meter received from the consumer under byelaw 10. (a) above shall carry on interest at 3 per cent per annum and shall be paid or adjusted in the bill during the first quarter of the following year.

APPENDIX A

(Under Byelaw 3)

Application for connection or disconnection of supply of water from the service Main belonging to the Nagpur Water Works

For House No....., Circle/Ward No..... Street

To, The Executive Engineer,
Water Works (Nagpur Municipal Corporation),
Nagpur.

I am to request that supply of water for (a) Domestic, (b) Trade, (c) Building Construction, (d) Additional independent connection may be sanctioned/disconnected for above named premises, the estimated cost of which with land and structure is Rs.....and the monthly rent is Rs..... The necessary works for laying and disconnection of the pipes and fittings will be executed by.....who is a licensed plumber.

Yours faithfully,

Name of consumer in full

.....

Consumer.

Address

.....

.....

.....

.....

APPENDIX B

[Byelaw 10 (a)]

Agreement for Supply of Water

AGREEMENT made this.....th day of

between the Commissioner (Municipal Commissioner of the Corporation
of the City of Nagpur) of the one part, and Shri / Smt. / M/s (Owner)
..... as consumer.....

House No. street No. Ward No.....

Circle No. (hereinafter referred to as the "Consumer "
which expression shall include his successors in the capacity as a
consumer) of the other part whereby it is agreed as follows :—

This agreement shall be read and construed as subject in all
respects to City of Nagpur Corporation Act, 1948, and the Water
Rate Byelaws framed under the provisions of the said Act and in
force at the time, unless otherwise expressly provided for and
mentioned in the Agreement.

Signed in token of having accepted the condition of this Agreement.

.....

Witness I

.....

Witness II

.....

Party No. I (Consumer)

प्रपत्र-५

१९६ १९६

पावेतो वापरली जाईल, त्यापुढे वापरल्यास ती खोटी समजावी)
(नागपूर महानगरपालिका सील.)

(ही रसीद १-४-६ पासून ३१-३-६

रक नंबर

रसीद नंबर

वे नांव
दाराचे नांव
कराचे नांवसंकल नंबर,
मोहल्याचे नांव

वाढे

तारीख पासून

तारीख

पावेतो.
कोरा

चालू

बकाया

कर

कर

ट

पाणी कर

पाणी खर्च

गाडे

भाडे

फी

एकूण रक्कम (अक्षरी)

१९६

कर संग्राहकाची पूर्ण सही.

या ठिकाणी तक्तपोस, पायऱ्या, सायबान, ग्यालरी, वगैरे ज्यासबंधी भाडे असेल त्याचे नांव लिहावे. रसीदीवर फक्त सील असल्यास ती
क्र शकत नाही. तर प्रत्येक रसीदीवर सील असून कर संग्राहकाची अगर रसीद देणाऱ्याची सही आवश्यक आहे.

या रसीदीतील रक्कम डेली कलेक्शन बुकांत तारीख रोजी नोंदली आहे.

कर संग्राहकाची सही.

डेली कलेक्शन बुकांत मिळवून पाहिली व तिची नोंद बरोबर आहे.

१९

कर निरीक्षकाची सही.

Property Tax Byelaws

Published in Maharashtra Govt. Gazette Extraordinary part I-A
supplement—Nagpur Division dated 20th April 1966.

No. NMC-5360-45384—In exercise of the powers conferred by sub-section (1) of section 418 of the City of Nagpur Corporation Act, 1948 (II of 1950), the State Government is pleased to confirm the following byelaws made by the Administrator of the City of Nagpur (Nagpur Municipal Corporation) for assessment, collection, composition, remission, refund and recovery of Property Tax under clauses (a), (b), (c) (d) and (e) of sub-section (14) of section 415 and section 416 and all other enabling provisions of the City of Nagpur Corporation Act, 1948 (II of 1950) and in supersession of Notifications Nos. 9432-5256-M-XIII, dated 8th December 1941, and 2510-A-1172-M-XIII, dated 31st March 1941, the byelaws having been previously published as required by the rules made under clause (a) of section 417 and they are now published as required by section 419 thereof.

These byelaws shall come into force with effect from the date of their publication in the "Maharashtra Government Gazette".

BYELAWS

1. These byelaws may be called "Property Tax Byelaws".
 2. In these byelaws unless there is anything repugnant to the subject and context—
 - (a) "Act" means, the City of Nagpur Corporation Act, 1948 (II of 1950), as amended from time to time.
 - (b) "Section" means, the section of the said Act.
 - (c) "Quarter" means, the periods ending on 30th June, 30th September, 31st December and 31st March of each year.
 3. (a) For determining the annual value of land under section 119 (a), the locality in which it is situated should be the guiding factor.
 - (4) Annual value of land shall generally be calculated on the basis of rents at which similar lands are let in the same locality or similar other localities.
 - (c) The annual value of land which is exclusively used for agricultural purposes shall, if the State Government so directs, be deemed to be double the land revenue.
 4. (a) The annual value of a building shall generally be determined on the basis of gross annual rent.
-

(b) For purposes of this byelaw it is immaterial whether the building and the land let for use or enjoyment therewith are let by the same contract or by different contracts, and if by different contracts, whether such contracts are made simultaneously or at different times.

(c) The term "Gross annual rent" shall not include any tax payable by the owner in respect of which the owner and tenant have agreed that it shall be paid by the tenant.

5. In determining the annual value of a building under section 119 (b) the following factors should be considered :—

(a) The location of the premises, (b) type of construction, (c) advantages and amenities offered to the occupant, (d) age and the present condition of the building, (e) advantages of the locality, (f) free access of light and air and open space available, (g) whether the locality is congested or developed area or on the outskirts of the city (h) neighbourhood and amenities, (i) safety and security of the habitation, (j) prevailing rents for similar buildings in the neighbourhood and (k) the rents actually fixed either by contract or law.

6. Having regard to the general principles specified in byelaw 5 above, the assessment staff shall also adopt following procedure for determination of the annual value of building :—

(i) When the buildings in any ward are to be revalued the ward should be divided into suitable number of smaller blocks surrounded by main roads, bye-roads, lanes, etc., as the case may be.

(ii) In each of such blocks buildings used for residential purposes and for business purposes should be separately classified in the categories as given in the Appendix A.

(iii) Information should be collected from the tenants according to the categories of buildings in respect of area occupied and rents paid by them, regard being had to the amenities afforded to them, such as pipe, latrine, electricity, etc.

(iv) The information as gathered above should be compiled in a statement for preparation of a rent chart for different categories of houses in the block.

(v) The average rental incidence (rent per 100 square feet of built up plinth area) should be worked out. The rental incidence so determined should generally be taken as a guide for determining the annual value of an individual building.

7. In applying the rent chart to buildings used for residential

(iii) For the first 500 square feet of built up plinth area full rate should be charged.

(iv) For the next 500 square feet of built up plinth area 80 per cent of the full rate should be charged.

(v) For the next 500 square feet of built up plinth area 70 per cent of the full rate should be charged.

(vi) For remaining built up plinth area exceeding 1,500 square feet 60 per cent of the full rate should be charged.

(vii) Full rate shall be charged for the ground floor while there will be reduction of 10 per cent of the full rate for every upper floor subject to a maximum reduction of 30 per cent of the full rate.

8. In the case of buildings which are occupied for business purposes the rate as per rent chart should be adopted as under :—

(i) For the ground floor built up plinth area up to a depth of first 25 feet or up to first cross/intercepting wall full rate should be charged.

(ii) For the remaining area 50 per cent of the full rate should be charged.

(iii) For the upper floors built up plinth area up to a depth of 25 feet or up to first cross/intercepting wall 70 per cent of the full rate should be charged.

(iv) For the remaining built up plinth area of upper floors 35 per cent of the full rate should be charged.

(v) If the upper floors are used for residential purposes the normal rate for residential buildings should be adopted.

9. The annual value of a building which cannot be determined as above as provided under section 119 (b) of the Act shall be arrived at as below :—

The gross annual rent shall not be more than 5 per cent as prescribed by the Act on the aggregate sum resulting from the addition of (i) the estimated present cost of erecting the building after deduction of the depreciation calculated as per Appendix A appended to these byelaws, to the extent of not less than 10 per cent and not more than 50 per cent of the cost together with an allowance of 10 per cent for the cost of repairs, and (ii) the estimated present value of the land valued as an occupied site.

The annual value shall be the gross annual rent determined as above excluding any tax payable by the owner in respect of the

Provided further that if the annual letting value determined as above in any particular case of a building occupied by an owner, under such exceptional circumstances, is found to be excessive a lower percentage as may be determined by the Municipal Commissioner, may be adopted for the purposes of calculation of the annual value.

10. The Municipal Commissioner shall as early as may be within 5 years from the date on which these byelaws come into force make arrangements for the valuation of all lands and buildings within the limits of the City of Nagpur Corporation in accordance with the provisions contained in Chapter XI of the Act.

11. (i) Where more than one person having separate source of income occupy separate portions of the same building, each such portion along with its appurtenances such as latrine store-house, cook-house, servants, quarters, motor garage, etc., shall be deemed to be a separate building under these byelaws and assessed according to its gross annual letting value:—

(a) Provided that in case of a building occupied by members of a joint family, if separate portions are occupied by separate members of such family as a domestic arrangement then entire building shall be treated as one unit;

(b) Provided that a structure shall be deemed to be an appurtenance of a residential building if it is occupied as an addition of such building in the sense, a latrine, store-house, cook-house, servant's quarters, motor garage, etc., and are appurtenant to the main residential building;

(c) Provided that a structure shall be deemed to be an appurtenance of a non-residential building used for office, Court or institution, if it is occupied as an addition to such building for purposes of or ancillary to its use as office, Court or institution as the case may be, in the sense of a godown, malkhana, waiting sheds garages, wards, gymnasium laboratories, and such like, or any other structure regarded as an appurtenance to a main building according to its use for any of the purposes aforesaid;

(ii) Where a portion of a building is used by the owner or occupied for non-residential purpose and the remaining portion is used for residential purpose for himself then the entire building shall be treated as one unit.

(iii) If in a common compound, two or more building are constructed for residential purposes and each such building is attached

(iv) If in a common compound, two or more buildings are constructed and some are used for residential purposes and others are used for non-residential purpose but are not appurtenant to the residential building, then such building with its appurtenances shall be treated as independent unit, even though such buildings are occupied by the same person or family.

(v) If an out-house or out-houses of a main building is/are occupied by family servant, or servants, whose presence on the premises is required for 24 hours, free of rent, such out-houses shall be treated as appurtenance of the main building.

(vi) In the case of composite property where the land belongs to one person while the structure whereon belongs to another person, the assessment of such property subject to written agreement, if any between the parties, shall be on one unit and each one will be jointly or severally liable for the payment of taxes thereon, as the case may be.

(vii) Detached buildings, even when occupied by the same person or family, shall, where any road or pathway over which the public have a right of way, or any land belonging to any other person or family separates them from each other, be separately assessed as independent units.

12. The Municipal Commissioner or any other officer empowered by him in this behalf may at any time, either on his own initiative, or upon the application of any person, revise any assessment or valuation on the ground that material alteration in the circumstances on which it was based have taken place since it was made, and the revised valuation will take effect from the beginning of the quarter in which the notice for revised assessment is served.

NOTE — Any addition or alteration to a building or a change in the rental, shall constitute material alteration in the circumstances for the purposes of the above byelaw.

13. The Municipal Commissioner may, at any time, alter or amend the assessment list—

(i) By entering therein the name of any person or property which ought to have been entered or any property which has become liable to the tax after authentication of the assessment list, or,

(ii) By substituting therein for the name of the person liable to pay the tax, the name of any other person who has succeeded by transfer or otherwise to the ownership of the property, or

(iv) If in a common compound, two or more buildings are constructed and some are used for residential purposes and others are used for non-residential purpose but are not appurtenant to the residential building, then such building with its appurtenances shall be treated as independent unit, even though such buildings are occupied by the same person or family.

(v) If an out-house or out-houses of a main building is/are occupied by family servant, or servants, whose presence on the premises is required for 24 hours, free of rent, such out-houses shall be treated as appurtenance of the main building.

(vi) In the case of composite property where the land belongs to one person while the structure whereon belongs to another person, the assessment of such property subject to written agreement, if any between the parties, shall be on one unit and each one will be jointly or severally liable for the payment of taxes thereon, as the case may be.

(vii) Detached buildings, even when occupied by the same person or family, shall, where any road or pathway over which the public have a right of way, or any land belonging to any other person or family separates them from each other, be separately assessed as independent units.

12. The Municipal Commissioner or any other officer empowered by him in this behalf may at any time, either on his own initiative, or upon the application of any person, revise any assessment or valuation on the ground that material alteration in the circumstances on which it was based have taken place since it was made, and the revised valuation will take effect from the beginning of the quarter in which the notice for revised assessment is served.

NOTE — Any addition or alteration to a building or a change in the rental, shall constitute material alteration in the circumstances for the purposes of the above byelaw.

13. The Municipal Commissioner may, at any time, alter or amend the assessment list—

(i) By entering therein the name of any person or property which ought to have been entered or any property which has become liable to the tax after authentication of the assessment list, or,

(ii) By substituting therein for the name of the person liable to pay the tax, the name of any other person who has succeeded by transfer or otherwise to the ownership of the property, or

(iv) By revaluing or reassessing any property, the value of which has been increased by additions or alterations due to material alterations in the circumstances on which it was based, or

(v) By reducing the valuation of any property which has been wholly or partially demolished or destroyed or otherwise disposed of.

14. (i) Alterations and amendments proposed to be made as aforesaid shall be made in red ink and authenticated by the signature of the Municipal Commissioner or any other officer authorised by him.

(ii) Save as provided under sub-section (3) of section 134 when any alteration or amendment has taken place in the assessment list under this bylaw, the revised valuation and assessment shall take effect from the beginning of the quarter in which the amendment is proposed:

Provided that in the case of building, which has been omitted from assessment for failure to give written intimation by the owner as regards its completion or occupation, the effect shall be given from the beginning of the quarter in which the building is completed or occupied whichever is earlier.

15. Subject to the provision of section 148 of the Act, any person who by transfer or otherwise becomes owner of the property liable to property tax shall without prejudice to the liability of any person recorded as owner in the assessment list as provided for under section 148 (2) of the Act be liable to pay the property tax which may be due or fall in respect of the property.

16. (i) Any owner who makes any material alteration in a building liable to property tax after it has been assessed to such tax shall give notice to the assessor which a copy of the sanctioned plan of such alterations within 15 days from the date of its completion. If he fails to give such notice, he shall, in addition to any punishment to which he may be liable under the relevant provisions of the Act, he may be precluded from objecting to any assessment made by the Municipal Commissioner in respect of such building.

(ii) Any person, who constructs a new building, shall within 15 days of its completion, give intimation of such completion to the assessor with a copy of the sanctioned plan. If he fails to give such intimation, he shall, in addition to any punishment to which he is liable under the relevant provisions of the Act, be precluded from objecting to any assessment made or to the date of effect of such assessment made by the Municipal Commissioner in respect of such building.

taken under the Act, in respect of such absence or contravention of the sanction for erection, extension or alteration.

18. Notwithstanding anything contained in these byelaws—

(a) The valuation of a building or land recorded in the assessment list in force shall, until fresh valuation is made under Chapter XI of the Act be taken as a basis for the assessment of property tax under these byelaws.

(b) The Municipal Commissioner shall refix the assessment of property in accordance with the rate of tax which is or may be imposed and revise the assessment list, from time to time.

(c) A notice to an assessee shall be necessary, when as a result of such refixation, the assessment is increased.

19. (i) Any person dissatisfied with a valuation as made above or under Chapter XI of the Act, may deliver, at the Municipal Corporation office a notice of objection in writing stating the ground of his objection to such valuation. Such objection shall be heard, investigated and determined by the Municipal Commissioner or an officer of the Corporation duly empowered by the Municipal Commissioner in this behalf.

(ii) The person delivering the notice of objection to valuation should obtain an acknowledgment for such delivery, as a proof that such a notice was delivered.

(iii) Any notice delivered at or received in the Municipal Corporation office after the expiry of the period prescribed in the public notice under section 126 or the notice under section 127 of the Act shall not be considered.

(iv) When the notice of objection is delivered by the objector himself an acknowledgment in Form I shall be delivered to him which also denotes the date, time and place fixed for the investigation of the objection. An acknowledgment in Form II should be taken from the objector for having received due intimation about the time, place and date of investigation of the objection.

(v) When the notice of objection is delivered by a person other than the objector himself or it is delivered by post an acknowledgment of receipt and intimation about the date, time and place fixed for the investigation of the objection should be sent to the objector in Form III.

(vi) All notices of objections received shall be entered in the register of objections in Form IV.

(vii) The notices of objections in original or a list thereof shall then be forwarded to the assessor and the relevant assessment cases obtained and...

(viii) The objector, his authorised agent or a counsel duly empowered by the objector in this behalf can appear for the conduct of the investigation of the notice of objection.

(ix) On the date and at the time and place fixed for the investigation of the objection, the material, information and the calculation of the area in occupation of owner/several tenants, on the basis of which the annual value had been arrived at, shall be made available to the objector and the officer making investigation shall make a note of this fact in the order sheet of the proceedings.

(x) The investigating officer shall then hear the objector and take down short notes of the statements made.

(xi) The investigating officer shall draw a list of points not conceded by the objector on which the assessor shall be called upon to substantiate the grounds on the basis of which the annual value has been ascertained. The investigating officer shall allow the objector to rebut the evidence and facts put forth by the assessor by his evidence. Provided further that if the assessing authority himself is the investigating officer then no evidence will be required to be taken from the assessing authority.

(xii) The objector shall have to produce their own witnesses in the investigation proceedings and no notices shall be issued for the purpose of attendance of witnesses.

(xiii) The investigating officer shall have powers to inspect the spot or to call for any record or examine any witnesses he deems necessary in the matter of investigation and determination of the objection cases.

(xiv) After hearing the parties and taking evidence the investigating officer shall determine the objection and communicate the result to the objector personally, if present, otherwise by post under a certificate of posting.

(xv) The investigating officer shall then make a note of his findings in the register of objections.

BYELAWS TO PREVENT THE EVASION OF THE TAX

20. (i) Any person who being liable to furnish the Municipal Commissioner with such information or a written return within a specified period, under a written notice under section 125 (1) of the Act, fails to do so without reasonable cause or furnishes a return which is untrue shall in addition to any other liability imposed under the said section, be liable to punishment as provided under section 427 of the Act.

(iii) Whosoever, as heir or otherwise takes the title of the deceased by descent or devise, fails to give notice to the Municipal Commissioner under section 148 (3) of the Act shall be liable to pay a fine which may extend to Rs. 50.

(iv) Whosoever, commits breach of byelaw 16 shall be liable to pay a fine which may extend to Rs. 50.

(v) Any person who owns any land or building within the limits of the City of Nagpur and resides outside the limits of the City of Nagpur shall on failure, to appoint an Agent who resides in Nagpur as required by byelaws made under this Act, or to intimate to the Municipal Commissioner his (owner's) permanent address or any change thereof from time to time, shall be liable to pay a fine which may extend to Rs. 50.

BYELAWS FOR COLLECTION

21. The property tax so assessed on any property shall subject to the provisions of section 165 of the Act, be a first charge on such property and shall ordinarily be paid by the owner of such property. When such owner does not reside within the limits of the City of Nagpur and has an agent residing within such limits or a person occupying the building or land as tenant or otherwise, it shall be paid by such agent or occupier.

22. When any building or land assessed to this tax is occupied by more than one tenant the liability of each tenant in respect of the payment of tax shall be in the same ratio which the rent paid by each tenant bears to the aggregate rent paid by all the tenants in respect of the whole premises or if portions occupied by different tenants are separately assessed then the liability of each tenant shall be to the extent of the assessment made on the portion occupied by him.

23. The property tax for any financial year (i.e., from 1st April to 31st March next following) shall fall due on 1st of April in that year. It shall, however, be paid in two equal instalments payable on or before the prescribed dates. The first instalment shall be payable on or before the 15th April and the second on or before the 15th October of the year. Any new assessment or enhancement of the tax made on any property during the financial year shall become due for recovery from the date on which it is brought on the demand register and shall be payable within 15 days from that date.

24. The tax including enhancements or new assessment, if not paid, on or before the prescribed period, shall be recovered in accordance with the provision of Chapter XII of the Act.

assessment, but if the valuation of assessment is reduced, the excess shall be either refunded or with the prior assent of the party, adjusted towards future dues.

26. The amount due on account of the tax shall be paid in the Tax Department or any of the counters opened by the Corporation in the City of Nagpur for this purpose during the hours fixed for receipt of money, on any day when the office of Corporation is open. Notwithstanding the above, the amount due shall be paid to the tax collector incharge of the ward, in which the property is situated, when he takes round in the ward for collection purposes.

27. A receipt in the prescribed Form V shall be granted for every payment made under these byelaws.

28. No owner, or a person claiming to be the owner, whose name is not entered in the assessment list shall be entitled to object that any bill or notice of demand, in respect of the tax, required by the Act to be served on the owner of any building or land, had not been made out in his name, or object to the payment of the amount due on that ground.

29. No tax or assessment of value on any building or land made under these byelaws shall be invalid on account of any defect or irregularity not affecting its merits.

30. No objection shall be taken to any valuation or assessment nor the liability of any person to be assessed or taxed be questioned in any other manner or by any authority other than that provided for under the provisions of the Act.

31. Fees and costs chargeable for issue of notice of demand, distress warrants, custody of property seized and maintenance of live stock attached shall be recoverable in accordance with the rules and byelaws made under the Act.

APPENDIX A

	Rate of Depreciation	Depreciation
A —Specifications .. First class pucca building of about 100 years life, Plinth of bricks or of C. R. Masonry in cement or lime mortar. The walls of T. M. brick in cement or lime mortar and cement plaster on both sides or pointing on one side. R. C. C. or similar pucca roof and first class wood-work for doors, windows, etc., with cement concrete or tiles flooring.		1 per cent per annum.
B —Specifications .. Pucca building of about 50 years life. Other specifications similar to above but thin walls and slightly inferior specifications.		2 per cent per annum.
f —Specifications .. A building of 30 years life, Plinth of C. E. masonry in cement mortar. The walls of K. B. in cement mortar or 2nd class T. M. brick in cement mortar. Cement plaster on both the sides or on one side with Mangalore tiles or Bagra tiles for roof.		3 per cent per annum.
I —Specifications .. A building of 25 years life. Plinth of C. R. masonry in cement or T. M. brick in cement mortar. Walls of K. B. in clay with cement plaster inside and cement or lime pointing outside Floor and Roof, Mud. Floor and Bagra or Country tiles.		4 per cent per annum.
—Specifications .. A building of 20 years life, Plinth of C. R. Masonry in cement or lime mortar. Walls, thick mud walls with framed wood-work structures, Mud plaster on both sides Roof and Floor. Country tiles or C. I. sheet roofing with mud floor.		5 per cent per annum.
—Specifications .. A building of 15 years life. Plinth of mud, walls, tatta or sind. Roof: Country tiles and grass or tatta with mud floor.		6½ per cent per annum.

etc.—Average rate is to be adopted for the mixed specifications of the house.

प्रपत्र--१.

पावती

....., घर नं., वाई नं., नागपूर.
....., कार्यालय नं. १२८ च्या प्रमाणे उजर अर्ज आज रोजी कार्यालयांत प्राप्त झाला. सर्व्ह उजराबाबतचे बौकशीसाठी
१९६ रोजी सकाळी १०-३० वाजतां हजर राहोवे. त राहिल्यास
चे सर्व साक्षी पुराव्यासह या कोर्टांत तारीख
नकाल केली जाईल.

तपासणी अधिकारी,
नागपूर महानगरपालिका.

३१

प्रपत्र--२.

....., तपासणी अधिकारी / बौकशी अधिकारी यांचे कार्यालयात तारीख १९६
र दाखल केल्याची पावती मिळाली. मी या उजराबाबत श्री. तपासणी अधिकारी यांचे कार्यालयात तारीख १९६
१०-३० वाजतां साक्षी पुराव्यासह हजर राहिल.

उजरादाराची सही / आंगठा.

तारीख १९६