

# **The Himachal Pradesh Land Revenue (Special Assessment) Rules, 1986**

HIMACHAL PRADESH

India

## **The Himachal Pradesh Land Revenue (Special Assessment) Rules, 1986**

### **Rule**

### **THE-HIMACHAL-PRADESH-LAND-REVENUE-SPECIAL-ASSESSMENT of 1986**

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### **1. Short title.**

- These rules may be called the Himachal Pradesh Land Revenue (Special Assessment) Rules, 1986.

### **2. Definitions.**

- In these rules, unless the context otherwise requires, -(i)'Act' means the Himachal Pradesh Land Revenue Act, 1953 (6 of 1954), (ii)'Form' means a form appended to these rules; (iii)'Site' means the piece of land, whether built upon or not, liable to special assessment under the Act; (iv)'Block' means a sub-division of an assessment circle; (v)'Potential building site' means a site lying vacant and out of use; (vi) All other words and expressions used but not defined herein shall have the meanings respectively assigned to them in the Act.

### **3. Unit of assessment.**

(1) The unit of special assessment shall be either assessment circle or a block. (2) The Revenue Officer-in-charge of assessment may divide assessment circles into blocks having regard to the following factors: -(i) Importance of situation; (ii) Extent of development; (iii) Categories of land;

and(iv)Density of populationPart-B Method of Special Assessment

#### **4. Division of sites into categories [Section 4 (12-A)].**

- For the purpose of assessment of land revenue sites in a block or assessment circle shall be divided into the following categories:-(1)Land that has been put to use different from that for which an assessment is in force;(2)Land that has been put to the following non-agricultural use, whether already assessed to land revenue or not:-(a)cinemas;(b)hotels or restaurants;(c)petrol pumps;(d)factories;(e)shops;(f)Shop-cum-residences ;(g)residential houses;(h)residential bungalows;(i)cart, tonga, motor or other stands or landing grounds.(j)brick-kilns and land from which earth is taken for bricks;(k)other non-agricultural uses:(l)potential building sites

#### **5. Categories of sites to be grouped into classes [Section 4(12-A)]**

(1)All sites under each category in a block of assessment circle may be classified as follows:-Class-I-Sites situated in exceptionally good localities and fetching exceptionally high rent .Class-II-Sites situated in good localities and fetching good rent.Class-III-Sites situated in ordinary localities and fetching medium rent.Class-IV-Sites situated in bad localities and fetching low rent.Class-V-Sites situated in exceptionally backward localities and fetching exceptionally low rent.(2)Sites of various categories, wholly under the possession of the owners of which the alleged rent is found to be collusive or otherwise not reliable, shall be classified under sub-rule:-(1)according to the localities and their own importance.(3)The Tehsildar or Naib-Tehsildar, incharge of the block or assessment circle, as the case may be will be responsible for the preliminary classification of sites. The Revenue Officer-in-charge of assessment will finalise this classification and, in doing so, will personally verify at least five per cent of each class.

#### **6. Net letting value to be calculated on the basis of selected representative sites [Section 4(12-A)].**

(1)Not more than six representative sites of each class of a category in the block or assessment circle, as the case may be selected by the Revenue Officer-in-charge of assessment and the net letting value of every such sites shall be calculated in the manner here-in-after described(2)The average net letting value of the representative site shall be applied to all the sites of that class of the category in the block or assessment circle, as the case may be.

#### **7. Factors to be considered in calculating net letting value [Section 4( 12 A)].**

(1)In calculating the net letting value of representative site, regard shall be had to the following factors:-(a)the present annual rent of the site;(b)the nature of the use to which the site has been put;(c)the capital investment on buildings, machinery or other structures on the site.(2)The data required for the purpose referred to in sub-rule (1) may be collected in Forms I, III and VII

## **8. Furnishing of information [Section 4(12-A)]**

. - (1) Every owner and lessee of a selected representative site shall, when required by the Revenue Officer-in-charge of assessment or a Tehsildar or a Naib-Tehsildar, furnish information in Forms V and VI in order to enable such officer to determine the net letting value thereof.(2)The Revenue Officer-in-charge of assessment shall, by himself or through the Tehsildar or Naib-Tehsildar, verify the information received in forms V and VI in such a manner as he deems fit and may also tally such information with the following documents:-(a)land records;(b)shopkeeper's books;(c)rent accounts of owners, lessees and tenants;(d)rents realised by the Court of wards, Official receiver, Local authorities and other large properties;(e)figures accepted for similar localities in other blocks, assessment circle or towns;(f)property tax and house tax registers.(3)If after verification as required by sub-rule (2), the Revenue Officer in-charge of assessment is satisfied that the information furnished in Forms V and VI is not unreliable, he shall cause such information or such part of it as has been verified by him to be incorporated in Form VII.(4)If in respect of any selected representative site the information furnished in Forms V and VI is found to be not reliable by the Revenue Officer-in-charge of assessment or such information is not furnished at all he shall exclude such site from the list of representative sites.

## **9. Calculation of net letting value (Section 4(12-A)]**

. - The net letting value of selected representative sites shall be the amount derived after making the following deductions from the present annual rent of such sites:-(i)Fair remuneration at six per cent for the capital invest on building or machinery or both after deducting the depreciation on their value;(ii)House tax;(iii)Property tax;(iv)Maintenance charges not exceeding one month's gross rent.Explanation. - Where no reliable data regarding the cost of building and machinery of a site is forthcoming or is otherwise available, valuation and depreciation shall be based on the standards of Public Works Department of the Himachal Pradesh State.

## **10. Determination of average market value of sites (Section 50(b) (ii)]**

- For purposes of sub-clause (ii) of clause (b) of section 50 of the Act, the average market value of sites in each class of a category shall be:-(a)where data regarding the sale price of sites is available a class, the average per marla, biswa, biswansi or sarsahi, according to the measure in force for the time being in the locality, of the sale price of such sites during the ten years immediately preceding the assessment.(b)where no data regarding the sale price of sites, is available in a class, the average per malra, biswa, biswansi or sarsahi according to the measure in force for the time being in the locality, of the sale price of sites in a similar class, category and locality in the nearest block or assessment circle during the ten years immediately preceding the assessment; and(c)where no data regarding the sale price of sites in a similar class, category and locality in the nearest block or assessment circle is available the average per maria, biswa, biswansi or sarsahi, according to the measure in force for the time being in the locality, of the sale price of sites in the same class in all the categories of the same block or assessment circle in which the sites are situated, during the ten years immediately preceding the assessment.

## **11. Scale of special assessment (Section 50).**

- The Revenue Officer-in-charge of special assessment or subsequent revision thereof will then work out the scale of levy of special assessment for each class in the block or assessment circle according to the scales laid down in section 50 of the Act.

## **12. Area to be assessed.**

(1)Where a part of Khasra number is liable to special assessment the area for special assessment shall be the area of that part during the harvest in which the special assessment is made.(2)The total area to be specially assessed in a block or assessment circle, as the case may be, shall be the area that is liable to special assessment during the harvest in which the special assessment is made.

## **13. Inspection of certain estates.**

- Before making his proposals for special assessment the Revenue Officer in-charge of assessment shall make a special inspection of every estate in which more than 25 khasra numbers are liable to special assessment and record a note of such inspection

## **14. Preparation of special assessment reports Section 64(b).**

- (V) A special assessment report shall be prepared and submitted to the Financial Commissioner through the Commission for preliminary approval separately for each assessment circle as soon as the necessary data has been collected.(2)The report shall, amongst other matters, state in respect of each block or assessment circle:-(i)the average net letting value of sites for each class under various categories;(ii)in the case of sites, the net letting value of which cannot be determined, the average market value of such sites for each class under various categories;(iii)the scale of special assessment proposed for each block in the assessment circle for each class under various categories(3)The information referred to in sub-rule (2) shall also be given in Form IX

## **15. Abstract of assessment report to be published after its preliminary approval by Financial Commissioner.**

(1)On receipt of the preliminary approval of the Financial Commissioner to his proposal contained in the special assessment report, the Revenue Officer-in-charge of assessment shall prepare brief abstract, in Hindi, of the report, as approved or modified by the Financial Commissioner, incorporating:-(i)the basic data on which the net letting value of sites has been calculated, deductions allowed and the value of land under various categories and belonging to different classes, as disclosed by sales;(ii)the total assessment and the average revenue rates proposed for each class under various categories with such brief explanations as may be necessary including the clear proviso that the rates proposed for any particular estate are liable to be varied before the special assessment is finalised.(iii)the general consideration on which the pitch and amount of the total actual assessment proposed are based, namely rise in prices, new development and greater return

from the land.(2)Copies of this abstract shall be supplied by post to Pradhan of all Gram Panchayats, Lambardars, organisations of land-owners of the area concerned. Members of the Lok Sabha, Rajya Sabha, Vidhan Sabha and Local Bodies representing the said area, with the intimation that representations against, or objections to the proposed assessment should be sent to the Revenue Officer-in-charge of assessment within two months from the date of posting.(3)All such representations and objections will be considered by the Revenue Officer-in-charge of assessment who shall forward them with his views and the final report to the Financial Commissioner.

## **16. Deviation allows.**

(1)The special assessment finally confirmed by the Financial Commissioner for each class and category in a block or assessment circle, as the case may be, shall imposed by the Revenue Officer-in-charge of assessment within a margin of 5 per cent either way.

## **17. Distribution of special assessment over holdings.**

(1)Before making the distribution of fixed special assessment as finally sanctioned by the Financial Commissioner over the several holdings of a class in particular category in a block or assessment circle as the case may be, the Revenue Officer-in-charge of assessment shall, in deciding the method of new distribution, enquire into the usage and the wishes of the land-owners concerned and shall have regard to that usage and wishes of the land-owners so far as may be practicable and equitable. The Revenue Officer-in-charge of assessment shall, for each estate, draw up an order, setting for the method of distribution holding-wise of the special assessment and shall direct that a record of the distribution of special assessment be prepared in Form VIII.(2)The record thus prepared shall be published by delivering a copy thereof to the Nambardar of the estate and by posting another copy at a conspicuous place in the block or assessment circle as the case may be, and as close to the estate as is feasible A copy shall also be supplied to the Patwari.(3)Necessary notes regarding new distribution will also be recorded in the remarks column of the Patwari's copy of the current jamabandi in red ink against the relevant khewat and Khasra numbers for incorporation in the next quaderennial jamabandi.Part-C The Manner in which Special Assessment Shall be Announced

## **18. Formal announcement of special assessment.**

(1)After the action is taken under rule 17(2) a formal announcement of the special assessment imposed on each block or estate shall be made by the Revenue Officer-in-charge of assessment at an appointed place and on a date specified to which the Nambarda and other persons interested of the estate shall be summoned.(2)The Nambardar of each estate shall also be given memorandum, showing the future special assessment of the block or estate and any additional particulars deemed necessary.(3)The harvest from which the new special assessment shall take effect shall be announced to the Nambardar and other persons interested and this fact shall be noted in the memorandum delivered to the Nambardar.Part-D Miscellaneous

## 19. Duration of special assessment.

- Unless otherwise directed by the Financial Commissioner in any specific case, the special assessment in a district shall ordinarily last for a period of ten years and shall remain in force till a new one is made.

## 20. Power of Settlement Officer to incorporate additional necessary information in the prescribed forms.

- The information required for special assessment shall be collected in Forms I to IX but the Revenue Officer-in-charge of assessment will be entitled to incorporate in these Forms any additional information that he deems necessary.

## 21. Area to be measured in case of doubt [Section 64(b)].

- In case of doubt, the area under special assessment in any Khasra number shall be properly measured and then recorded.

## 22. Scales of special assessment to be applied to new land put to non-agricultural use during the currency of the special assessment [Section 64(b)].

- During the period for which the special assessment remains in force, the new sites of land or potential building sites put to non-agricultural uses mentioned in rule 4(2) (a) to (k) from harvest to harvest shall be classified by the Collector into the classes of each category in the block or assessment circle, as the case may be, and the scale of special assessment of the class in that category shall be enforced on those in lieu of the land revenue payable at that time. Form-I (See rule 20) Statement No. 1 Showing Details of Land to Specially Assessed, Which has been Put to Non-agricultural use or to a use Different From that For Which a General Assessment is in force town or Town or village.....Hadbast No.....Abadi.....Tehsil.....Assessment Circle.....District or the year 19.....

Area \_\_\_\_\_

Khasra Number in seriatim, which has been put to non-agricultural use or use different from that for which	Number of house or building already given at the spot for house	Number of present Khatauni in the latest jamabandi	Number of present khewat in the latest jamabandi	Total

general or  
assessment is in property  
force tax

1 2 3 4 5

Cultivator,  
tenant or  
person in  
possession  
with  
description. In  
case or  
more than  
one tenant,  
etc., Kind  
and extent  
of  
area under  
possession  
of each

House  
TaxRs.

9

Annual  
rent or  
ground  
rent

Property  
TaxRs.

10

Amount of annual taxes already  
being paid

TotalRs.

11

Amount of  
ordinary  
land  
revenue  
already  
assessedRs.

12

Opinion  
of circle  
revenue  
with  
regard to  
reliability  
of recorded  
figures and  
the class in  
which the  
site  
should be  
put with  
signature

13

Rem

14

Form-II(See rule 20)Statement No. II showing details of the transactions of sale/lease of land to be  
specially assessed which has been put to non-agricultural use or to a use different from that for  
which general assessment is in forceTown or village.....Hadbast  
No.....Tehsil.....Assessment.....Circle.....District.....For The year  
19.....to 19.....

Khasra  
No.

Sr. Mutation  
No. Number  
Alien or and of  
and soil or  
alien use to  
written which  
short it has  
been  
put

Consideration money \_\_\_\_\_ for sale

For for  
land building  
Total

1 2 3 4 5  
Rs.

Consideration money \_\_\_\_\_ for sale \_\_\_\_\_

For land

8

Rs.

Note.- All the transactions of sale should be entered first and then of leases. Internally the transactions pertaining to assessable area should be entered first. Form-III (See rule 20) Total of area and annual rent for special assessment in the year 19..... Block.....

Town..... Assessment Circle..... Tehsil.....

District.....

Kind of non-agricultural use	Cinemas	Hotels Restaurants	Petrol Pump	Factories	Shops	Shop-cum-houses	Houses
------------------------------	---------	--------------------	-------------	-----------	-------	-----------------	--------

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

Part A – total assessable and other area.

Assessable area other area (Total in areas big has)  
Held by Government Departments  
Areas owned by Government

Held by local bodies	For charitable and public purposes	For other purposes	Held by others for assessable purposes
----------------------	------------------------------------	--------------------	--

Kind of non-agricultural use	Bungalows	Cart, tonga, or motor-stands and landing grounds	Brick-Kilns	Other non-agricultural use	Potential building sites	Religious places	Other public place
------------------------------	-----------	--	-------------	----------------------------	--------------------------	------------------	--------------------

1	9	10	11	12	13	14	15
---	---	----	----	----	----	----	----

Part A – Total assessable and other area.

Assessable area other area (Total in areas / big has) held by Government Departments Areas owned by Government

Held by local bodies	For charitable and public purposes	For other purposes	Held by others for assessable purposes
----------------------	------------------------------------	--------------------	--



Kind of non-agricultural use	Hospitals and recognised educational institutions	Government buildings including Cantonment	Public roads, irrigation and drainage channels	Small scale cottage industries	Ancient village sites which have always been revenue free	Cremation ground and graveyard	Total
1	16	17	18	19	20	21	22
Assessable area other area (total in acre / bighas) held by Government Departments							
Area owned by Government			{ Hold by local bodies	{ For Charitable and public purposes	For other purposes		
Held by others for assessable purposes							
1	2 3		4 5 6 7 8				
Part A-Total Assessable And Other Area							
Area owned by local bodies		{	Reserved for charitable and public purposes.Used for other purposes.				
Area owned by private persons or bodies		{	Reserved for charitable purposes.Used for non-agricultural or assessable purposes.				
{							
9	10 11		12 13 14 15				
Part A-Total Assessable And Other Area							
Area owned by local bodies		{	Reserved for charitable and public purposes.Used for other purposes.				
Area owned by private persons or bodies		{	Reserved for charitable purposes.Used for non-agricultural or assessable purposes.				
{							
16	17 18		19 20 21 22				
Area owned by local bodies		{	Reserved for charitable and public purposes.Used for other purposes.				
Area owned by private persons or bodies		{	Reserved for charitable purposes.Used for non-agricultural or assessable purposes.				
{							

1 2 3 4 5 6 7 8

Part B- CLASS-WISE ASSESSABLE AREA

Class IClass IIClass IIIClass IVClass V

Part-C Ground Rent

Area CarryingGround Rent

Class IClass IIClass IIIClass IVClass V

Total annual ground rent

Class IClass IIClass IIIClass IVClass V

1 9 10 11 12 13 14 15

Part B- Class-Wise Assessable Area

Class IClass IIClass IIIClass IVClass V

Part-C Ground Rent

Area Carrying ground rent

{ Class IClass  
IIClass  
IIIClass  
IVClass V

Total annual ground rent

{ Class IClass  
IIClass  
IIIClass  
IVClass V

1 16 17 18 19 20 21 22

PART B- CLASS-WISE ASSESSABLE AREA

Class IClass IIClass IIIClass IVClass V

PART-C GROUND RENT

Area Carrying ground rent

{ Class IClass IIClass IIIClass IVClass  
V

Total annual ground rent

{ Class IClass IIClass IIIClass IVClass  
V

1 2 3 4 5 6 7 8

PART C- GROUND RENT

Average ground rent per biswa

{ Class IClass IIClass IIIClass  
IVClass V

PART D - COMPOSITE RENT

Area carrying composite rent of both site and building, etc.

{ Class IClass IIClass IIIClass  
IVClass V

1	2	3	4	5	6	7	8
Total annual composite rent	{	Class I	Class II	Class III	Class IV	Class V	
Average annual composite rent per biswa	{	Class I	Class II	Class III	Class IV	Class V	

1	9	10	11	12	13	14	15
		Class					
		I					
Average ground rent per biswa	{	II					
		III					
		IV					

#### PART D - COMPOSITE RENT

		Class					
		I					
Area carrying composite rent of both site and building, etc.	{	II					
		III					
		IV					
		Class					
		I					
Total annual composite rent	{	II					
		III					
		IV					

1	9	10	11	12	13	14	15
---	---	----	----	----	----	----	----

#### PART D - COMPOSITE RENT

		Class I					
		II					
Average annual composite rent per biswa	{	III					
		IV					

1	16	17	18	19	20	21	22
---	----	----	----	----	----	----	----

#### PART C - GROUND RENT

		Class					
		I					
Average ground rent per biswa	{	II					
		III					
		IV					

#### PART D - COMPOSITE RENT

Area carrying composite rent of both site and building, etc.	{	Class					
		I					

		II Class
		III Class
		IV Class V
		Class
		I Class
Total annual composite rent	{	II Class
		III Class
		IV Class V
		Class
		I Class
Average annual composite rent per biswa	{	II Class
		III Class
		IV Class V

Form-IV(See rule 20)Statement No. IV-showing average sale or lease money for the year 19..... to 19.....Class..... Block..... Town..... Assessment Circle..... Tehsil..... District.....

Kind of use	Total area under transaction	Total Consideration_____
		For land
1	2	3

#### SALES

CinemasHotel

andRestaurantPetrol-pumpFactoriesShopShop-cum-residenceResidencehouseResidential bungalowCart, tonga, motor or otherstand or landing groundsBrick-kiln and land from whichEarth is taken for bricksOther non-agricultural usesPotential buildings sites

#### LEASES:

CinemasHotel

andRestaurantPetrol-pumpFactoriesShopShop-cum-residenceResidencehouseResidential bungalowCart, tonga, motor or otherstand or landing groundsBrick-kiln and land from whichEarth is taken for bricksOther non-agricultural usesPotential buildings sites

Note. - The average consideration money in the case of leases will be annual.Form-V(See Rule 20)Questionnaire to be Answered by the Owner of the Land

**1. Name and address of Owner Name and address of lessee, if any Name and address of tenants, if any**

**2. Area of the site to be assessed, with khasra number**

**3. Present assessment**

**4. When was this site put to its present use?**

**5. if any buildings, structures and machinery have been constructed or installed on the site, when were they constructed or installed by whom and at what cost Also give details of such buildings, machinery etc., on the site Have you any documentary proof of the amount spent on buildings, etc , and if so, give details?**

if you have no documentary proof, what other evidence have you?

**6. What taxes are you paying in respect of this property to-**

(a)Government(b)Municipal Committee(c)Zila Parishad(d)Cantonment Board(e)Gram Panchayat(f)Any other authority Have you, in respect of any of these taxes, made a declaration of the value of this property? If so, give details.

**7. What was the value of this site before it was put to the present use?**

**8. What do you consider the present market value of-**

(a)the site alone.(b)the site and all buildings, etc., on it.

**9. If you have leased this site to another party, give his name and address and the following particulars -**

(1)Whether an agreement has been executed between you and the lessee?(2)The annual rent paid by the lessee(3)The period of lease.(4)Whether the rent is for the site only or for the site with buildings, etc.(5)Copy of the lease deed.

**10. If you have not leased the site and buildings to another party, please give the information required below: -**

(1)The gross annual rent from the property(2)The annual expenses incurred by you on maintenance of buildings.(3)The net annual return from this property.

# **11. If there are buildings or machinery, or you consider a fair annual rent for the site buildings and machinery on the site, what do.alone**

Form -VI(See Rule 20)Questionnaire To Be Answered By The Lessee or Tenant of The Site or Structures On The Site

- 1. Name and address of lessee or tenant.**
- 2. Name and address of owner.**
- 3. Total area of khasra number, comprising the site.**
- 4. Area of the site token on lease with khasra numbers.**
- 5. Have you taken on lease both the land and structures on it. or the land only or the structures only. Give details of the site and structures taken on lease or rent by you.**
- 6. If you have executed a lease deed, attach a copy of produce it.**
- 7. What annual rent are you paying and have receipts of payment.**
- 8. If you have only leased the site and put up your buildings and machinery, what was the cost of these buildings and machinery?**
- 9. Are you, in respect of the property taken on lease paying any taxes, in addition to the lease money to: -**

(a)Government.(b)Any local authority.If so, give full particulars.Form-VII(See Rule 20)Block..... State..... Town..... Tehsil.....  
Assessment Circle..... District.....

Sl. No.	Kind of use with class	Khasra No. with area under special assessment	Amount of land revenue paid at present	Total amount of annual rent or ground rent (if available)	Year in which building constructed or machinery installed
1	2	3	4	5	6
Covered area of	Total original	Depreciation	Present	Annual	Maintenance

the building with kind of construction	cost of building or capital invested excluding the value of site		value of building or capital invested	remuneration for the present capital value of building and machinery	charges, if any
7	8	9	10	11	12
House Tax	Property Tax		Net annual letting value i.e. column No. 5 minus col. Nos. 11,12, 13 and 14	Net annual letting value par marla or biswa	Average annual ground rent or lease money of land in the block or estate according to statement No. IV
13	14		15	16	17
Average sale value of land under the particular class of use in the block or estate for the last ten years according to statement No. IV per marla or biswa	In case figures in column 18 are not available average sale value of land under the particular class of use in the similar locality in the nearest assessment circle (with names) per marla or biswa		In case figures in both column Nos. 10 and 19 are not available average sale value of land of all other kinds of use in the blocks or assessment circle, as the case may be, for the last ten years according to statement No. IV marla or biswa	Average market value of land assumed according to the average value in either of the preceding three columns as the case may be, per marla or biswa	One-fourth share of the net letting value
18	19		20	21	22
Four per cent of the assumed average market value of the site	Assessment proposed		Percentage of assessment demand over the netting value as shown in column No. 15	Percentage of assessed demand over average assessed market value as shown in the column No. 21	Remarks
23	24		25	26	27

Form-VIII(See Rule 20) Names and Hadbast No. of estate,  
 town/abadi..... Name and number of block..... Assessment  
 Circle..... Tehsil..... District.....

Number in serial order of holding affected by specialassessment	Name and description of landowner	Khasra number or parts of liable to special assessment
1	2	3

Area of the khasra No. or part of khasra No. brought underspecial assessment with brief description of the use	Rate of measure by which the special assessment has been made	Amount of land revenue charged by former distribution	Amount charged by the new distribution
4	5	6	7
	Rs.	Rs.	Rs.

Form-IX Abstract Statement Showing Scales of Special Assessment for Block No.....Assessment Circle..... Tehsil..... District.....

Sl. No.	Category of use	Class	Range of gross rent per marla or biswa for each class of sites	Gross rent per marla or biswa of representative sitesselected for calculating the net letting value
More thanRs.	Not more thanRs.			
1	2	3	4	5
				6

Average net letting value per marla or biswaaccording toexperiments\_\_\_\_\_

Average Market value per marla according to No.IV\_\_\_\_\_

Full

One-fourth



7

8

Scale of Special assessment proposed	Area	Total special assessment proposed	Remarks
12	13	14	15

By Order, Attar Singh, Secretary.