

The Punjab Land Revenue (Special Assessments) Rules, 1958

PUNJAB

India

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Rule

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Part A – Preliminary

1. Short title.

- These Rules may be called the Punjab Land Revenue (Special Assessment) Rules, 1958.

2. Definitions.

- In these rules, unless the context otherwise requires, -(i)"Act" means the Punjab Land Revenue Act, 1887;(ii)"Form" means a form appended to these rules;(iii)"site" means a 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.

3. Unit of assessment.

(1)The unit of special assessment shall be either assessment circle or a block.(2)The Revenue Officer incharge of assessment may divide assessment circle into blocks having regard to the following factors :-(i)Importance of situation;(ii)extent of development;(iii)categories of land; and(iv)density of population.Part-B Method of Special Assessment

4. Division of sites into categories.

- For the purposes 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 a use different from that for which an assessment is in force;(2)Land that has been put to the following non-agricultural uses, 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.(3)Potential building sites.

5. Categories of sites to be grouped into classes.

(1)All sites under each category in a block or 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 good localities and fetching medium rent.Class IV. - Sites 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 or 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 Tahsildar or Naib-Tahsildar, 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 sites of each Class.

6. Net letting value to be calculated on the basis of selected representative sites.

(1)Not more than six representative sites of each class of a category in the block or assessment circle, as the preliminary classification of sites. The Revenue Officer-incharge of assessment and the net letting value of every such site shall be calculated in the manner hereinafter described.(2)The average net letting value of the representative sites 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.

(1)In calculating the net letting value of a 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 purposes referred to in sub-rule (1) may be collected in Forms I, III and VII.

8. Furnishing of information.

(1) Every owner and lessee of a selected representative site shall, when required by the Revenue Officer-in-charge of assessment or a Tahsildar or a Naib-Tahsildar, 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 Tahsildar or Naib-Tahsildar, 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) shopkeepers' books; (c) rent accounts of owners, lessees and tenants; (d) rents realised by the Court of Wards, Official Receiver, Local Authorities and other large proprietors; (e) figures accepted for similar localities in other blocks, assessment circles 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.

- 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 invested 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 on a site is forthcoming or is otherwise not available, valuation and depreciation shall be based on the standards of the Public Works Department of the Punjab State.

10. Determination of average market value of sites.

- For purposes of sub-clause (ii) of clause (b) of section 48-A of the Act, the average market value of site in each class of category shall be, -(a) where data regarding the sale price of sites is available in 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 marla, 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) Category. - where no data regarding the sale price of sites in a similar class, and locality in the nearest block or assessment circle is available, 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 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.

- 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 48B of the Act.

12. Area to be assessed.

(1)Where a part of a 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.

(1)A special assessment report shall be prepared and submitted to the Financial Commissioner through the Commissioner 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, Section 60(b).

(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 the language prevailing in the locality, 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, 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 all Sarpanches, Lambardars, Organisations of landowners of the area concerned, members of the Lok Sabha, Rajya Sabha, Vidhan Sabha, State Legislative Council 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 15 days 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 [through the Commissioner.] [Added vide Punjab Government Revenue Department, Notification No. 1045 SPA(1)-61/687, dated 3.5.1961.]

16. Deviation allowed.

- The special assessment finally confirmed by the Financial Commissioners for each class and category in a block or assessment circle, as the case may be, shall be 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 a 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 landowners so far as may be practicable and equitable. The Revenue Officer-in-charge of assessment shall, for each estate, draw up an order setting forth 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 headman 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 the 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 khewats and khasra numbers for incorporation in the net quadrennial jamabandi.

Part C – The manner in which special assessment shall be announced

18. Announcement of special assessment.

(1)After the action 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 headman and others persons interested of the estate shall be summoned.(2)The headman of each estate shall also be given a 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 headman and other persons interested and his fact shall be noted in the memorandum delivered to the headman.

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.

- 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.

- 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 five 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 sites in lieu of the land revenue payable at that time. Form I (See rule 20) Statement No. I showing details of Land to be specially assessed which has been put to non-agricultural use or to use different from that for which a general assessment is in force Town or village, _____ Hadbast No. _____ Abadi

_____, Tehsil _____ Assessment Circle
_____, District _____ for the year 19

1	2	3	4	5	6	7	8
				Area			
Khasra number in seriatim, which	Number of house	Number of present	Number of present	Total	That part which is	Remaining area with	Owner with description

has been put tonon-agricultural use or a use different from that for which ageneral assessment is in force	or building already given at the spot forhouse or property tax	Khatauni in the latest jamabandi	Khewat in the latest jamabandi	liable to special assessment with kind ofnon- agricultural use	kind of soil
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9	10	11	12	13	14	15	16
		AMOUNT OF ANNUAL TAXES ALREADY BEING PAID					

Cultivator, tenant or person in possession with description. In case of more than one tenant, etc., kind and extent of area under possession of each	Annual rent or ground rent	House Tax	Property Tax	Total	Amount of ordinary land revenue already assessed	Opinion of Circle Revenue Officer with regard to reliability of recorded figures and the class in which the site should be put with signatures	REMARKS
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Rs. Rs. Rs. Rs.

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 _____

CONSIDERATION
MONEY

			For Sale		For Sale					
Serial Mutation No	Alienor Number	Khasra No.	For land		For building	Total	For land	For building	Total	Date of transaction
		and alienee and write in kind of short soil or								REMA

use to
which
it has
been
put

Rs.

Rs.

Rs.

Rs.

Rs.

Rs.

Note. - All the transactions of sale should be entered first and then of lease. Internally the transactions pertaining to assessable area should be entered first. Form III

1	2	3	4	5	6	7	
		TOTAL CONSIDERATION	AVERAGE OF LAND ONLY				
Kind of the	Total area under transaction	For land	For building	Total	Per acre	Per marla	REMARKS
SALES							
Cinemas							
Hotel and Restaurant							
Petrol-Pump							
Factories							
Shop							
Shop-cum-residence							
Residential houses							
Residential bungalow							
Cart, tonga, motor or other stands or landing ground							
Brick-kiln and land from which earth is taken for bricks							
Other non-agricultural uses							
Potential building sites							
LEASES							
Cinemas							
Hotel and Restaurant							
Petrol-pump							
Factories							
Shop							

Shop-cum-residence

Residential

bungalows

Cart, tonga, motor or

other stands or

landing grounds

Brick-kiln and land

from which earth is

taken for bricks

Other

non-agricultural uses

Potential building

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) District Board, (d) Cantonment Board, or (e) 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 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 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 buildings and machinery, on the site, what do you consider a fair annual rent for the site 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 numbers, comprising the site

4. Area of the site taken 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 or 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 authorityIf so, give full particularsForm VII(See Rule

20)Block_____, Estate_____, Town _____

Tehsil_____, Assessment Circle_____, District _____

1	2	3	4	5	6	7	8	9
Serial 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 or machinery installed	Covered area of the building with kind of construction	Total original cost of building or capital invested excluding the value of site	Depreciation
10	11	12	13	14	15	16	17	18
Present value of building or Capital invested	Annual remuneration for the present capital value of building and machinery	Maintenance charges, if any	House tax	Property tax	Net annual letting value i.e. column No. 5 minus column Nos.11, 12, 13 and 14	Net annual letting value per marla or biswa	Average annual ground rent or lease money of land in the block or estate according to statement No. IV	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
19	20	21	22	23	24	25	26	27

In case figures in column 18 are not available average sale value of land under the particular class of use in a similar locality in the nearest assessment circle (with names) per marla or biswa	In case figures in Nos. 18 and 19 are not available, average to sale value of land of all other kinds of uses in the block or assessment circle, as the case may be, for the last ten years according to statement No. IV per marla or biswa	Average market value of land assumed according to the average value in either of the preceding three columns, as the case maybe, per marla or biswa	One-fourth share of the net letting value	Four per cent of the assumed average market value of the site	Assessment proposed	Percentage of assessed demand over the net letting value as shown in column No. 15	Percentage of assessed demand over average assumed market value as shown in column No. 21	REMARKS

Form VIII(See Rule 20)Name and hadbast No. of Estate, town/abadi _____Name
or number of block _____ Assessment circleTehsil _____,
District _____

Number in serial order, of holding affected by specialassessment	Name and description of land-owner	Khasra numbers or parts of khasra numbers liable to specialassessment	Area of the Khasra No. or part of Khasra No. brought underspecial assessment, with brief description of the use	Rate or measure by which the special assessment has been made	Amount of land revenue charged by former distribution	Amount charged by the new distribution
1	2	3	4	5	6	7

Form IX Abstract statement showing scales of special assessment for Block No.

Assessment Circle _____ Tehsil _____
 District _____

Serial No.	Category of use	Class	Range of Gross rent per marla or biswa for each class of site	Gross rent per marla or biswa of representative sites selected for calculating the net letting value	Average net letting value per marla or biswa according to the experiments	Full	One-fourth
1	2	3	More than Rs.	Not more than Rs.	6	7	8

AVERAGE MARKET
 VALUE PER MARLA
 OR
 BISWA (ACCORDING
 TO STATEMENT NO.
 IV

For the class in the category	For the class in all the categories of the block or assessment circle	Scale of special assessment proposed	Area	Total special assessment proposed	REMARKS
In the same block or assessment circle	In the nearest block or assessment circle				
9	10	11	12	13	14
					15