

(a) "holder" in relation to any land means the occupier of such land, or where rent is paid for such land, any person in receipt of rent for such land who does not pay rent to another person ;

Explanation.—"Rent" in this clause does not include, money paid for land to the Government or to the Municipal Corporation of Greater Bombay or to the Trustees of the Port of Bombay or to a fazendar, except when such money is paid by a person holding such land on a tenancy for a term of less than one year ;

¹[(aa) "revenue division" means such local area in the City of Bombay as the Collector may, subject to the order of the State Government, by an order in the *Official Gazette*, constitute to be revenue division for the purpose of determining the standard rate of assessment of lands therein;]

(b) "superior holder" means the person having the highest title under the State Government to any land in the City of Bombay ;

(c) "survey" includes identification of boundaries and all other operations antecedent to, or connected with, survey ;

(d) "survey-boundary-mark" means primarily any iron or other mark set up by the officers who conducted the Bombay City Survey hereinafter described and include any such new mark that may hereafter be set up by the Collector or under his orders, according to the provisions of this Chapter ;

¹[(e) words and expressions used but not defined in this Chapter shall have the meanings respectively assigned to them in the City Tenures Abolition Act.]

Assessment and Collection of Land Revenue

²[**262.** (1) It shall be the duty of the Collector to fix and to levy the assessment for land revenue subject to the provisions of sub-sections (2) and sub-section (3).

Power of Collector to fix and to levy assessment for land revenue.

(2) Where there is no right on the part of a superior holder in limitation of the right of the State Government to assess, then, subject to the provisions of the City Tenures Abolition Act, the assessment shall be fixed in accordance with this Chapter.

(3) Where there is a right on the part of a superior holder in limitation of the right of the State Government to assess in consequence of a specific limit established and preserved, and not abolished under the City Tenures Abolition Act, the assessment shall not exceed such specific limit.]

³[**262A.** Except as provided in the City Tenures Abolition Act for the initial assessment of land held on *inami* or special tenure, the rate of assessment of such lands in each revenue division shall not exceed such percentage of the average of the market value thereof, when used as unbuilt plots, as the State Government may, from time to time, fix in this behalf on the basis of the bank rate of interest published by the Reserve Bank of India under section 49 of the Reserve Bank of India Act, 1934.

Rate of assessment not to exceed percentage of market value.

II of
1934.

¹ Clauses (1a) and (aa) were inserted and clause (e) was added by Mah. 44 of 1969, s. 20. Second Sch.

² Section 262 was substituted, *ibid.*

³ Sections 262A to 262E were inserted. *ibid.*