



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

LOCAL AUTHORITIES (REVISION OF
ASSESSMENTS AND REDUCTION OF
RATES) ACT, No. 57 OF 1979

[Certified on 4th September, 1979]

Printed on the Orders of Government

Published as a Supplement to Part II of the Gazette of the Democratic
Socialist Republic of Sri Lanka of September 07, 1979

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVT. PUBLICATIONS BUREAU, COLOMBO

Price : 65 cents

Postage : 25 cents

Local Authorities (Revision of Assessments and Reduction of Rates) Act, No. 57 of 1979

[Certified on 4th September, 1979]

L. D.—O. 1/79

AN ACT TO AMEND THE LAW RELATING TO LOCAL AUTHORITIES TO PROVIDE FOR THE REVISION OF ASSESSMENT OF ANNUAL VALUE OF PROPERTIES OF LOCAL AUTHORITIES ONLY IN INSTANCES WHERE THE MINISTER SO DIRECTS, TO EMPOWER THE MINISTER TO AUTHORIZE THE WAIVER OR REDUCTION OF RATES IN CERTAIN CIRCUMSTANCES, AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:—

1. This Act may be cited as the Local Authorities (Revision of Assessments and Reduction of Rates) Act, No. 57 of 1979.

Short title.

PART I

AMENDMENTS TO THE MUNICIPAL COUNCILS ORDINANCE

2. Section 230 of the Municipal Councils Ordinance, as amended by Act No. 8 of 1967, is hereby further amended by the insertion, immediately after subsection (1A) of that section, of the following new subsections:—

Amendment of section 230 of the Municipal Councils Ordinance.

“(1B) It shall be lawful for the Minister to authorize the waiver of the whole or any part of the rates imposed by the Council under this section in any past year and any costs incurred for the purpose of recovering those rates where—

(a) he is of the opinion that such rates have been imposed without the provision of adequate services; or

(b) he determines, with the approval of the Government, that such waiver is just and equitable in all the circumstances of the case.

(1c) Where the Minister has under subsection (1B) authorized the waiver of the whole or part of any rates imposed and any costs incurred, the Council shall—

(a) where such rates and any costs incurred have been paid, set off such amount of the rates and costs waived, against future rates due on the property in respect of which such rates have been paid;

(b) where such rates and any costs incurred have not been paid, waive the amount of such rates and costs.

No person shall have a right to a refund of such amount.”.

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Replacement
of section
238 of the
Municipal
Councils
Ordinance.

3. Section 238 of the Municipal Councils Ordinance, as amended by Act, No. 48 of 1971, is hereby repealed and the following new section substituted therefor:—

**"Assess-
ments of
annual
values.**

238. (1) A Municipal Council shall prepare a new assessment only when so directed by the Minister, generally or specially. The Minister may direct the preparation of a new assessment in respect of any class or species of immovable property or all immovable property in any Municipal Council area having regard to the provision of new services or the improvement of existing services in such Municipal Council area. Except when a new assessment is carried out on the directions of the Minister, the Council shall adopt the valuation or assessment for the preceding year with such alterations as may, in particular cases, be deemed necessary, as the valuation or assessment for the year following:

Provided always that notice of such valuation and assessment shall be given in the prescribed manner.

(2) The Minister may on representations made or of his own volition direct the revision of the assessment of the annual values in respect of any past year in such manner as he may deem fit having regard to the services that had been provided at the time.

(3) Where there has been a reduction of the rates as a result of the revision of assessments on a direction of the Minister under subsection (2), the Council shall—

(a) where such rates have been paid, set off the amount of such rates and any costs incurred for the purpose of recovering those rates so reduced, against future rates due on the property in respect of which such rates have been paid; or

(b) where such rates have not been paid, waive the amount of such rates and any costs incurred.

No person shall have a right to a refund of such amount.”

PART II

AMENDMENTS TO THE URBAN COUNCILS ORDINANCE

4. Section 130 of the Urban Councils Ordinance is hereby amended as follows :—

(1) by the renumbering of that section as subsection (1) of that section ; and

(2) by the addition, at the end of subsection (1) of that section, of the following subsections :—

“ (2) It shall be lawful for the Minister to authorize the waiver of the whole or any part of the special rate imposed by the Council under subsection (1) (b) in any past year and any costs incurred for the purpose of recovering that rate where—

(a) he is of the opinion that such rate has been imposed without the provision of adequate services ; or

(b) he determines, with the approval of the Government, that such waiver is just and equitable in all the circumstances of the case.

(3) Where the Minister has under subsection (2) authorized the waiver of the whole or part of any special rate imposed and any costs incurred for the purpose of recovering that rate, the Council shall—

(a) where such special rate has been paid, set off such amount of the rate and any costs incurred, against future rates due on the property in respect of which such rate has been paid ; or

(b) where such special rate has not been paid, waive the amount of such rate and any costs incurred.

No person shall have a right to a refund of such amount.”

Amendment
of section
130 of the
Urban Coun-
cils Ordi-
nance.

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Amendment
of section
160 of the
Urban
Councils
Ordinance.

5. Section 160 of the Urban Councils Ordinance is hereby amended by the insertion, immediately after subsection (2) of that section, of the following new subsections :—

“ (2A) It shall be lawful for the Minister to authorize the waiver of the whole or any part of the rate imposed by the Council under this section in any past year and any costs incurred for the purpose of recovering that rate where—

(a) he is of the opinion that such rate has been imposed without the provision of adequate services ; or

(b) he determines, with the approval of the Government, that such waiver is just and equitable in all the circumstances of the case.

(2B) Where the Minister has under subsection (2A) authorized the waiver of the whole or part of any rate imposed and any costs incurred for the purpose of recovering that rate, the Council shall—

(a) where such rate has been paid, set off such amount of the rate and any costs incurred, against future rates due on the property in respect of which such rate has been paid ; or

(b) where such rate has not been paid, waive the amount of the rate and any costs incurred.

No person shall have a right to a refund of such amount.”.

PART III

AMENDMENTS TO THE TOWN COUNCILS ORDINANCE

Amendment
of section
129 of the
Town
Councils
Ordinance.

6. Section 129 of the Town Councils Ordinance is hereby amended as follows :—

(1) by the renumbering of that section as subsection (1) of that section ; and

(2) by the addition, at the end of subsection (1) of that section, of the following subsections :—

“ (2) It shall be lawful for the Minister to authorize the waiver of the whole or any part of the special rate imposed by the Council under subsection (1) (b) in any past year and any costs incurred for the purpose of recovering that rate where—

(a) he is of the opinion that such rate has been imposed without the provision of adequate services ; or

(b) he determines, with the approval of the Government, that such waiver is just and equitable in all the circumstances of the case.

(3) Where the Minister has under subsection (2) authorized the waiver of the whole or part of any special rate imposed and any costs incurred for the purpose of recovering that rate, the Council shall—

(a) where such special rate has been paid, set off such amount of the rate and any costs incurred, against future rates due on the property in respect of which such rate has been paid ; or

(b) where such special rate has not been paid, waive the amount of such rate and any costs incurred.

No person shall have a right to a refund of such amount.”.

7. Section 159 of the Town Councils Ordinance, as amended by Act No. 8 of 1967, is hereby further amended by the insertion, immediately after subsection (1A) thereof, of the following new subsections :—

Amendment
of section
159 of the
Town
Councils
Ordinance.

“(1B) It shall be lawful for the Minister to authorize the waiver of the whole or any part of the rate imposed by the Council under this section in any past year and any costs incurred for the purpose of recovering that rates where—

(a) he is of the opinion that such rate has been imposed without the provision of adequate services ; or

(b) he determines, with the approval of the Government, that such waiver is just and equitable in all the circumstances of the case.

(1C) Where the Minister has under subsection (1B) authorized the waiver of the whole or part of any rate imposed and any costs incurred for the purpose of recovering that rate, the Council shall—

(a) where such rate has been paid, set off such amount of the rate and any costs incurred, against future rates due on the property in respect of which such rate has been paid ; or

(b) where such rate has not been paid, waive the amount of such rate and any costs incurred.

No person shall have a right to a refund of such amount.”.

PART IV

AMENDMENTS TO THE VILLAGE COUNCILS ORDINANCE

Amendment
of section
37 of the
Village
Councils
Ordinance.

8. Section 37 of the Village Councils Ordinance, as amended by Act No. 48 of 1971, is hereby further amended as follows :—

(1) by the insertion, immediately after subsection (2) thereof, of the following new subsections :—

“ (2A) It shall be lawful for the Minister to authorize the waiver of the whole or any part of the assessment tax imposed by a Village Council under this section in any past year where—

(a) he is of the opinion that such assessment tax has been imposed without the provision of adequate services ; or

(b) he determines, with the approval of the Government, that such waiver is just and equitable in all the circumstances of the case.

(2B) Where the Minister has under subsection (2A) authorized the waiver of the whole or part of the assessment tax imposed, the Council shall—

(a) where such assessment tax has been paid, set off such amount of the tax paid against any future tax due on the property in respect of which such assessment tax has been paid, or

(b) where such assessment tax has not been paid, waive the amount of such tax.

No person shall have a right to a refund of such assessment tax.”;

- (2) by the repeal of subsection (8) of that section and the substitution therefor, of the following new subsection :—

“ (8) For the purpose of levying the assessment tax referred to in paragraph (a) of subsection (2), a Village Council shall prepare a new assessment only when so directed by the Minister, generally or specially. The Minister may direct the preparation of a new assessment only in respect of any class or species of immovable property or all immovable property in any built-up locality of a village area having regard to the provision of new services or the improvement of existing services in such built-up locality of a village area. Except when a new assessment is carried out on the direction of the Minister, the Council shall adopt the valuation or assessment for the preceding year with such alterations as may, in particular cases, be deemed necessary, as the valuation or assessment for the year following :

Provided always that notice of such valuation and assessment shall be given in the prescribed manner.” ; and

- (3) by the insertion immediately after subsection (8) of that section, of the following new subsections :—

“ (9) The Minister may, on representations made or of his own volition, direct the revision of the assessment of the annual values in respect of any past year in such manner as he may deem fit having regard to the services that had been provided at the time.

(10) Where there has been a reduction of the assessment tax or special rates as a result of the revision of assessments on a direction of the Minister under subsection (9), the Council shall—

(a) where such assessment tax or special rates have been paid, set off the amount of such tax or special rates so reduced against future tax or special rates due on the property in respect of which such assessment tax or special rates have been paid ; or

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- (b) where such tax or special rates have not been paid, waive the amount of such tax or rates so reduced

No person shall have a right to a refund of such amount.”.

**Amendment
of section
40A of the
Village
Councils
Ordinance.**

9. Section 40A of the Village Councils Ordinance, inserted by Act No. 60 of 1961, is hereby amended as follows:—

- (1) by the renumbering of that section as subsection (1) of that section ; and

- (2) by the addition, at the end of that section, of the following subsections :—

“ (2) It shall be lawful for the Minister to authorize the waiver of the whole or any part of a special rate imposed by a Council under subsection (1) (b) in any past year where he is of the opinion that such special rate has been imposed without the provision of adequate services.

(3) Where the Minister has under subsection (2) authorized the waiver of the whole or part of any special rate imposed, the Council shall—

- (a) where such special rates have been paid set off such amount of rates against future rates due on the property in respect of which such special rates have been paid ; or

- (b) where such special rates have not been paid, waive the amount of the special rates.

No person shall have a right to a refund of such amount.”.