person so appointed shall hold good for a term of five years, subject only to propertionate variation, if in the meantime the number or extent of the buildings and lands ¹[in the City vesting in the State Government] materially increases or decreases.

(3) The sum to be paid annually to the Corporation by the ²[State] Government shall be eight-tenths of the amount which would be payable by an ordinary owner of buildings or lands in the City, on account of the general tax, on a rateable value of the same amount as that fixed under sub-section (2).

Special provisions relating to water and conservancy taxes

Fixed charges and agreements for payments in lieu of taxes for water supplied.

134. (1) The Commissioner may—

- (a) in such cases as the Standing Committee shall generally approve, instead of levying the water tax in respect of any premises liable thereto, charge for the water supplied to such premises by measurement at such rate as shall from time to time be prescribed by the said Committee in this behalf or by the size of the water connection with the municipal main and the purpose for which the water is supplied at such rates as shall from time to time be prescribed by the Corporation;
- (b) in such cases as the Standing Committee shall generally approve, compound with any person for the supply of water to any premises for a renewable term of one or more years not exceeding five, on payment of a fixed periodical sum in lieu of the water tax or charge by measurement or by the size of the water connection which would otherwise be leviable from such person in respect of the said premises.
- (2) The Standing Committee may, for the cases in which the Commissioner charges for water by measurement or by the size of the water connection under clause (a) of subsection (1), from time to time prescribe such conditions as it shall think fit as to the use of the water and as to the charge to be paid for water consumed whilst a meter is out of order or under repair, and for the cases in which a composition is made under clause (b) of the said sub-section the said Committee may prescribe such conditions as to the use of the water as it shall think fit:

Provided that no condition prescribed under this sub-section shall be in consistent with this Act or rules or bye-laws.

(3) A person who is charged for water by measurement or by the size of the water connection or who has compounded for a fixed periodical sum shall not be liable for payment of the water tax but any sum payable by him on account of water shall, if not paid when it becomes due, be recoverable by the Commissioner as if it were an arrear of water tax.

³[Government] to be charged for water by measurement.

135. If, in respect of premises used solely for public pruposes and not used or intended to be used for purposes of profit or for residential, charitable or religious purposes, water tax would be leviable under this Act from the 3 [Government], the Commissioner, in lieu of levying such tax, shall charge for the water supplied to such premises, by measurement, at such rate as shall be prescribed by the Standing Committee in this behalf not exceeding the minimum rate at the time being charged under clause (a) of sub-section (l) of section 134 to any other person; and such charge shall be recoverable as provided in sub-section (l) of the said section.

Supply of water at public drinking fountain, etc. not to be taxed. **136.** No tax or charge of any kind shall be levied or demanded for the use of water in or from any drinking fountain, tank, reservoir, cistern, pump, well, duct, stand-pipe or other work used for the gratuitous supply of water to the inhabitants of the City and vesting in the Corporation:

Provided that the water in or from any such work shall be used only for personal or domestic purpose and not for the purpose of business or sale.

- 1. This portion was substituted for the portion "vesting in the Crown in the City for the purpose of the "Province" by the Adaptation of Laws order 1950.
- 2. This word was substituted for the word "Provincial", ibid.
- 3. This word was substituted for the word "Crown", ibid.