

(41) “occupier” includes—

(a) any person who for the time being is paying or is liable to pay to the owner the rent or any portion of the rent of the land or building in respect of which such rent is paid or is payable;

(b) an owner living in or otherwise using his land or building;

(c) a rent free tenant;

(d) a licensee in occupation of any land or building; and

(e) any person who is liable to pay to the owner damages for the use and occupation of any land or building;

(42) ¹[* * * * *]

(43) “offensive matter” includes animal carcasses, dung, dirt and putrid or putrifying substances other than sewage;

(44) “official year” means the year commencing on the first day of April;

(45) “owner” means—

(a) when used with reference to any premises, the person who receives the rent of the said premises, or who would be entitled to receive the rent thereof if the premises were let and includes—

(i) an agent or trustee who receives such rent on account of the owner,

(ii) an agent or trustee who receives the rent of, or is entrusted with or concerned for, any premises devoted to religious or charitable purposes,

(iii) a receiver, sequestrator or manager appointed by any Court of competent jurisdiction to have the charge of, or to exercise the rights of an owner of, the said premises, and

(iv) a mortgagee-in-possession, and

(b) when used with reference to any animal, vehicle or boat, includes the person for the time being in charge of the animal, vehicle or boat;

²[(45A) “Population” in relation to City means the population as ascertained at the last preceeding census of which the relevant figures have been published;]

(46) “premises” includes messuages, buildings and lands of any tenure whether open or enclosed, whether built on or not and whether public or private;

³[(46A) “private drain” means a drain which is not a municipal drain;]

(47) “private street” means a street which is not a public street;

(48) “privy” means a place set apart for defecating or urinating or both, together with the structure comprising such place, the receptacle therein for human *excreta* and the fittings and apparatus, if any, connected therewith, and includes a closet of the dry type, an aqua privy, a latrine and a urinal;

(49) “property tax” means a tax on buildings and lands in the city;

1. Clause (42) was deleted by Guj. 22 of 2007, s. 2.

2. Clause (45A) was substituted by Guj. 16 of 1993, s. 2 (5).

3. Clause (46A) was inserted by Guj. 19 of 1964, s. 2 (2).