

Procedure where name of persons primarily liable for property taxes cannot be ascertained.

**12.** (1) When the name of the person primarily liable for the payment of property-taxes in respect of any premises cannot be ascertained it shall be sufficient to designate him in the assessment-book and in any notice which it may be necessary to serve upon the said person under this Act, "the holder" of such premises, without further description.

(2) If, in any such case, any person in occupation of the premises shall refuse to give such true information as may be requisite for determining who is primarily liable as aforesaid, such person shall himself be liable, until such information is obtained, for all property-taxes leviable on the premises of which he is in occupation.

Public notice to be given when valuation of property in any ward has been completed.

**13.** (1) When the entries required by clauses (a), (b) (c) and (d) of rule 9 have been completed, as far as practicable, <sup>1</sup> [ in the assessment-book or any section thereof ] the Commissioner shall give public notice thereof and of the place <sup>2</sup> [ where the assessment-book or the section ], or a copy of it, may be inspected.

(2) Such public notice shall be given by advertisement in the local news-papers and also by posting playcards in conspicuous places <sup>3</sup> [ in the City ].

Assessment-book to be open to inspection.

**14.** (1) Every person who reasonably claims to be the owner or occupier of some premises entered in the assessment-book or the agent of any such owner or occupier shall be permitted, free of charge, to inspect and <sup>4</sup> [ to take extracts of any entry from ] any portion of the said book which relates to the said premises.

(2) Any person not entitled under sub-rule (1) to inspect and take extracts from any portion of the assessment-book free of charge shall be permitted to do so on payment of such fee as shall from time to time be prescribed in this behalf by the Commissioner, with the approval of the Standing Committee.

Time for filing complaints against valuations to be publicly announced.

**15.** (1) The Commissioner shall, at the time and in the manner prescribed in rule 13, give public notice of a day, not being less than fifteen days from the publication of such notice, on or before which complaints against the amount of any rateable value entered in the <sup>5</sup> [ assessment-book ] will be received in his office.

(2) In every case in which any premises have for the first time been entered in the assessment-book as liable to the payment of property taxes, or in which the rateable value of any premises liable to such payment has been increased, the Commissioner shall, as soon as conveniently may be after the issue of the public notice under sub-rule (1), give a special written notice to the owner or occupier of the said premises specifying the nature of such entry and informing him that any complaint against the same will be received in his office at any time within fifteen days from the service of the special notice.

Time and manner of filing complaints against valuation.

**16.** (1) Every complaint against the amount of any rateable value entered in the assessment-book or against the mention of the name of any person as primarily liable for the payment of property taxes <sup>6</sup> [ or against any entry indicating the use of any building or land or premises ] or against the treatment of any building or land as liable to be assessed to the general tax must be made by written application to the Commissioner, which shall be left at his office on or before the day or the latest day fixed in this behalf in the public or special notice aforesaid.

(2) Every such application shall set forth briefly but fully the grounds on which the valuation is complained against.

Notice to complainants of day fixed for investigating their complaints.

**17.** The Commissioner shall cause all complaints so received to be registered in a book to be kept for this purpose and shall give notice in writing, to each complainant, of the day, time and place when and whereat his complaint will be investigated.

Hearing of complaints.

**18.** (1) At the time and place so fixed, the Commissioner shall investigate and dispose of the complaint in the presence of the complainant, if he shall appear, and, if not, in his absence.

1. These words were substituted for the words "in any ward assessment-book" by Guj. 8 of 1968, s. 12 (7) (i) (a).

2. These words were substituted for the words "where the ward assessment- book", *ibid.*, s. 12 (7) (i) (b).

3. These words were substituted for the words "throughout the ward", *ibid.*, s. 12 (7) (ii).

4. These words were substituted for the words "to take extracts from", *ibid.*, s. 12 (8).

5. These words were substituted for the words "ward assessment-book", *ibid.*, s. 12 (9).

6. These words were inserted, *ibid.*, s. 12 (10).