



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3151 OF 30TH NOVEMBER, 1944.

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 41 OF 1944.

A LAW TO AMEND THE MUNICIPAL CORPORATIONS LAWS,
1930 TO (No. 2) 1943.

H. M. FOOT,]

[27th November, 1944.

Officer Administering the Government.

BE it enacted by His Excellency the Officer Administering the Government and Commander-in-Chief of the Colony of Cyprus as follows:—

1. This Law may be cited as the Municipal Corporations (Amendment) Law, 1944, and shall be read as one with the Municipal Corporations Laws, 1930 to (No. 2) 1943, (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Municipal Corporations Laws, 1930 to 1944.

Short title.

26 of 1930.
23 of 1942.
29 of 1942.
12 of 1943.
25 of 1943.

Repeal of sections 90 to 106 and substitution of new sections.

2. Sections 90 to 106 of the principal Law, both inclusive, are hereby repealed and the following sections substituted therefor :—

“ Interpretation.

90. For the purposes of sections 91 to 106F of this Law, both inclusive, unless the context otherwise requires—

‘ annual value ’ means the annual rent which a tenant might reasonably be expected, taking one year with another, to pay for any immovable property if the tenant undertook to pay all public rates and taxes, and if the landlord undertook to bear the cost of repairs, maintenance, and upkeep, if any, necessary to maintain the immovable property in a state to command that rent and includes the annual value determined by a council under the provisions of section 105 of this Law :

Provided that in the computation and assessment of annual value no allowance or reduction shall be made for any period of non-tenancy whatsoever ;

‘ Court ’ means the District Court of the District in which the immovable property is situate ;

‘ immovable property ’ includes :—

- (a) land ;
- (b) buildings and other erections, structures or fixtures affixed to any land or to any building or other erection or structure ;
- (c) trees, vines, and any other thing whatsoever planted or growing upon any land and any produce thereof before severance ;
- (d) springs and wells in any land ;
- (e) water rights, privileges, liberties, easements and any other rights and advantages whatsoever appertaining or reputed to appertain to any land or to any building or other erection or structure ;
- (f) an undivided share in any property hereinbefore set out ;

‘ occupier ’ includes any person occupying any immovable property without regard to the title under which he occupies the same ;

‘owner’ includes any person receiving rent or profits for any immovable property from any tenant or occupier or who would receive such rent or profits if such property were let, whether on his own account or as agent for any other person.

Power of council to make and levy town rate.

91.—(1) Subject to the provisions of sub-sections (4) and (5) of this section, every council shall make and levy by writing, under the corporate seal, in respect of all immovable property situated within the municipal limits in which the council operates, an annual rate which shall be termed the ‘town rate’ the proceeds of which shall be paid into the town fund.

(2) The town rate shall be assessed on the annual value of the immovable property mentioned in sub-section (1) of this section and shall be paid either by all the owners or by all the occupiers thereof, as the Council making and levying such rate may in any year determine.

(3) The town rate shall be payable at such time or times and at such place or places as the Council making and levying such rate may in any year direct.

(4) No town rate shall be made or levied on any immovable property as follows:—

- (a) any public burial ground ;
- (b) any church, chapel, mosque, meeting house or premises or such part thereof as shall be exclusively appropriated to public religious worship ;
- (c) any premises used as public hospitals ;
- (d) any immovable property—
 - (i) held and registered in the books of the office of Land Registration and Survey in trust for any school operating under any law in force for the time being relating to elementary or secondary education, where the town rate is paid by the owners ;
 - (ii) used or occupied exclusively for educational services connected with any school operating under any law in force for the time being relating to elementary or secondary education where the town rate is paid by the occupiers ;

(e) any immovable property—

(i) belonging to His Majesty or to the Government, where the town rate is paid by the owners;

(ii) occupied by or on behalf of His Majesty or the Government for public purposes, where the town rate is paid by the occupiers:

Provided that the Governor in Council may by order direct that such contribution shall be made to any council as may be mentioned in the order, in aid of the town rate, in respect of any property belonging to, or occupied by or on behalf of, the Government.

(5) The Governor in Council may order that sections 90 to 106F, both inclusive, shall not apply to any council named in the order and upon the making of such order no council named therein shall make and levy a town rate.

Town rate to be uniform amount per pound.

92. The town rate shall be a rate at such uniform amount per pound, not exceeding five shillings in the pound, as may be determined from time to time by the council by a resolution of a majority composed of not less than two-thirds of the members actually holding office, assessed on the annual value of the immovable property in respect of a period of twelve months commencing on the 1st day of January in every year:

Provided that where a council has determined the annual value in accordance with the provisions of section 105 of this Law:—

(a) the amount of the town rate shall be determined by the council and communicated to the Colonial Secretary not later than the 31st December in the year immediately preceding the year in respect of which such rate is made and levied; and

(b) the uniform amount per pound of the town rate shall be a multiple of four and one half piastres.

Revision committee.

93. Any council may, by a resolution of a majority composed of not less than two-thirds of the members actually holding office, cause a valuation to be made of the immovable property situate within the municipal limits in which the council operates and thereupon the mayor shall transmit a copy of such resolution

to the Governor who shall appoint a revision committee consisting of not less than three and not more than five members, including a chairman; such committee shall perform the duties and exercise the powers conferred upon it under the provisions of this Law.

Valuers.

94.—(1) For the purpose of finding the annual value of any immovable property the council shall appoint one or more persons as valuers to prepare a valuation list of all immovable property within the municipal limits.

(2) Every person appointed as valuer shall, before performing any duty of his office, take an oath before a member of the Court in the form set forth in Part I of the Eighth Schedule to this Law.

Valuation list.

95. The valuation list shall be in the form set forth in Part II of the Eighth Schedule to this Law and shall be signed by the valuer or valuers :

Provided that where the name of any person liable to be rated as occupier is not known or for any reason cannot be stated with certainty, it shall be sufficient to include him in the valuation list by the description of the 'occupier' of the immovable property in respect of which the assessment is made, without further name or description.

Valuer may enter, examine immovable property, etc.

96. For the purpose of making the valuation list it shall be lawful for the valuer or valuers with his or their assistants and servants at all reasonable times, until the same be completed, to enter, view, examine, survey and admeasure all and every part of any immovable property, and to do or cause to be done any act or thing necessary for the purpose of making such list :

Provided that no entry shall be made under this section into any dwelling house in actual occupation without the consent of the occupier unless twenty-four hours' previous notice in writing shall have been given to such occupier, specifying as near as may be the hour of such intended entry.

Valuer may inspect books, etc.

97. The council and every owner or occupier shall give the valuer or valuers every facility, by allowing him or them to inspect any books and take any copies or extracts or do any other thing necessary to enable him or them to make the valuation list.

Valuation list to be delivered to the mayor and deposited for inspection.

98. The valuation list made and signed by the valuer or valuers as hereinbefore provided shall be delivered to the mayor who shall deposit the same at the offices of the council in some convenient place, where it shall be open to the inspection of all persons assessed or liable to be assessed, with full power to such persons to take copies or extracts therefrom free of charge. The mayor shall give public notice of the deposit of such list by posting up a notice in writing at the place or places where municipal notices are usually posted up and by publishing a notice thereof in the *Gazette* and such other newspaper or newspapers as he may think fit.

Revision of valuation.

99.—(1) Within twenty-one days of the date of the publication in the *Gazette* of the notice that the valuation list has been deposited at the office of the council, the municipal corporation or any person who is aggrieved by such list on any of the following grounds, that is to say :—

- (a) that he is wrongly included as the owner or occupier of any immovable property ;
- (b) that he is not included as the owner or occupier of any immovable property ;
- (c) that the valuation of any immovable property of which he is the owner or occupier is incorrect or unfair ;
- (d) that some other person has been wrongly included in, or excluded from, the list ;
- (e) that the valuation of any immovable property is incorrect or unfair,

may apply to the revision committee in the form set forth in Part III of the Eighth Schedule to this Law for rectification of the list.

(2) The revision committee shall consider all such applications and may amend the valuation list.

(3) Where any such amendment of the valuation list will affect directly any person other than the person who has made application to the revision committee, no such amendment shall be made until such person who will be directly affected has had an opportunity of being heard by the committee.

(4) The valuation list as amended by the revision committee shall be signed by the chair-

man and shall be delivered to the mayor who shall deposit the same at the offices of the council in some convenient place and thereafter the provisions of section 98 of this Law shall apply *mutatis mutandis* to this sub-section as they apply to that section.

Appeal to
Court.

100.—(1) Any person (including the council) who has applied to the revision committee and who is not satisfied with the decision of such committee may, within ten days from the date of the publication in the *Gazette* of the notice that the valuation list has been so revised and deposited at the office of the council, appeal to the Court, and the Court shall hear and determine the appeal and its decision shall be final and conclusive.

(2) The Court shall communicate to the appellant and to the council its decision, and if the decision of the Court requires the correction of the valuation list the mayor shall correct the same accordingly and sign the correction after adding the words 'by decision of the Court.'

Addition to
valuation
list.

101.—(1) The council may at any time, whenever it appears that the name of any owner or occupier, as the case may be, of any immovable property was not included in the valuation list, either because he was not the owner or occupier at the time of the preparation of the valuation list, or because he was an owner or occupier but was omitted from the valuation list, determine the annual value of such property and add his name in the valuation list:

Provided that the council shall give him notice in writing of the annual value determined as hereinbefore and that his name has been inserted in the valuation list.

(2) Any person who is not satisfied with the action of the council may, within ten days from the receipt of the notice in sub-section (1) of this section provided, appeal to the Court against such action and the decision of the Court shall be final and conclusive.

Final va-
luation list.

102.—(1) The valuation list, as it may have been corrected upon application to the revision committee or under section 101 of this Law or upon appeal to the Court shall be the final valuation list and such list shall be valid and

effective as regards valuation of the immovable property mentioned therein until such property is revalued under section 103 of this Law.

(2)—(a) The final valuation list may, as regards the persons liable to pay the town rate, be revised annually by the council not later than the 31st day of January in every year and upon such revision the list as revised shall be deposited at the offices of the council at some convenient place and thereafter the provisions of section 98 of this Law shall apply *mutatis mutandis* to this sub-section as they apply to that section.

(b) Within twenty-one days of the date of the publication in the *Gazette* of the notice that the list as revised by the council has been deposited at the offices of the council, any person aggrieved by such revision on any of the following grounds, that is to say:—

- (i) that he is wrongly included as the owner or occupier of any immovable property ;
- (ii) that he is not included as the owner or occupier of any immovable property ;
- (iii) that some other person has been wrongly included in, or excluded from, the list,

may appeal to the Court and the Court shall hear and determine the appeal and its decision shall be final and conclusive and the list shall be corrected accordingly.

Revaluation. 103.—(1) Any immovable property valued under the provisions of this Law may be revalued at any time being not less than five years from the date of the last valuation either at the instance of the council or of the owner or occupier :

Provided that if since the date of the last valuation :—

- (a) any such immovable property has been materially reconstructed or if on any land there has been erected any building or planted any trees, so as to substantially increase the value of such property or land ; or
- (b) any such immovable property has been destroyed or damaged to such an extent as to substantially affect its annual value,

such property or land may be revalued at any time after such reconstruction, erection, planting, destruction or damage at the instance of the Council or the owner or occupier notwithstanding that five years have not elapsed from the date of the last valuation of such property or land :

Provided that nothing herein shall affect the liability of any owner or occupier to pay any amount due before such revaluation.

(2) Every revaluation shall be carried out in the same manner as the original valuation and the provisions relating to the original valuation, including sections 99 and 100 of this Law, shall apply *mutatis mutandis* to every revaluation as they apply to the original valuation.

Liability
for part of
a period.

104. Where the town rate is assessed on occupiers the following special provisions shall have effect with respect to the assessing of persons to, and their liability in respect of, a town rate:—

- (a) a person who is in occupation of the immovable property for part only of the period in respect of which the rate is made, shall, subject to the provisions of this section, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days comprised in the said period ;
- (b) a person who is in occupation of the immovable property for any part of the said period may be assessed to the rate in accordance with the provisions of paragraph (a) of this section, notwithstanding that he ceased to be in occupation before the rate was made ;
- (c) a person who is in occupation of the immovable property at any time after the rate is made may be assessed to and shall in the first instance be liable to pay, if he was in occupation at the beginning of the period, the whole rate, or, if he came into occupation subsequently, a proportion of the rate calculated on the

basis that he will remain in occupation until the end of the said period, but shall, if he goes out of occupation before the end of the said period, be entitled to recover from the council any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of paragraph (a) of this section, except in so far as he has previously recovered the sum from an incoming occupier.

Land Re-
gistry Office.
Valuation
adopted in
certain
cases.

105.—(1) Notwithstanding anything in this Law contained a council may determine that the annual value of all immovable property within the municipal limits in which the council operates shall be four per centum of the value of such property as registered or recorded in the books of the office of Land Registration and Survey and in every such case the following provisions shall have effect, that is to say:—

(a) the town rate shall be payable by the persons registered or recorded in the books of the office of Land Registration and Survey as the owners of such property;

(b) the town rate shall be collected by Government in the same manner as taxes are collected under the Tax Collection Laws, 1932 and 1944, and shall thereafter, and after deducting therefrom the cost of collection, be paid into the town fund.

(2) The provisions of this section shall not apply to any council which has proceeded to the valuation of immovable property situated within the limits of the municipal corporation in which the council operates, under the provisions of sections 93 to 104 of this Law, both inclusive.

70 of 1932
5 of 1944

Exemption
on account
of poverty.

106.—(1) Where the town rate is assessed on occupiers, the council may by a unanimous vote reduce or remit the payment of any town rate on account of the poverty of any person liable to pay such rate: Provided that a list of the names of all such persons shall be posted up at the place or places where municipal notices are usually posted up and that the mayor shall give notice of such posting by publishing

a notice thereof in the *Gazette* and such other newspaper or newspapers as he may think fit.

(2) Any person who claims that the name of any other person has been wrongly included in the list mentioned in sub-section (1) of this section may, within ten days of the date of the publication in the *Gazette* of the notice that the list has been posted up, apply to the Commissioner of the district for the removal of such name from the list and the Commissioner may, after affording an opportunity to the person affected to be heard in opposition, order the name of such person to be removed and the decision of the Commissioner shall be final and conclusive."

3. The principal Law is hereby amended by the insertion therein immediately after section 106 of the following sections :—

" Town
bailiff.

106A.—(1) The council shall from time to time appoint a town bailiff for the purpose of recovering town rates from defaulters.

(2) The procedure to be adopted by the town bailiff in the seizure and sale of movable property and in the disposal of the proceeds thereof and the costs therein shall be in accordance with the regulations set out in Part IV of the Eighth Schedule to this Law.

(3) The municipal corporation shall be liable for all acts done by the town bailiff in the execution of the duties of his office.

Recovery
from
defaulters.

106B.—(1) If any person liable to pay any town rate shall refuse or neglect to pay the same at the time appointed for the payment thereof, the mayor shall issue a warrant under his hand and the corporate seal directed to the town bailiff requiring and commanding him to recover the rate on the movable property of such defaulting person, and the town bailiff to whom such warrant is directed shall execute the said warrant and make a return thereto within six weeks from the date thereof :

Provided that the mayor may, in lieu of issuing separate warrants in respect of each defaulter, issue under his hand and the corporate seal one warrant and annex or subjoin to such warrant a schedule of the names of the defaulters for which it is issued, and such warrant shall be

Insertion
of new
sections
106A to
106F in the
principal
Law.

taken to apply in respect of each of the defaulters named in the schedule annexed or subjoined thereto.

(2)—(a) In addition to any amount payable under the mayor's warrant as in sub-section (1) of this section, the defaulter shall pay an additional amount of five per centum of the amount due by the defaulter. Such additional amount shall be paid and recovered at the same time as the amount due under the mayor's warrant.

(b) Whenever any additional amount payable under this sub-section consists of a fraction of one piastre there shall be paid in respect thereof a sum of one piastre.

106c. All property which shall be levied upon by the town bailiff by virtue of any warrant from the mayor issued under the provisions of section 106B of this Law shall be sold by him by public auction, within three days from the seizure, to the highest bidder.

106d. Notwithstanding anything contained in this Law any council may submit a request to the Governor that the town rate may be collected by Government and the Governor may direct accordingly and thereupon the town rate shall be collected in the same manner as taxes are collected under the Tax Collection Laws, 1932 and 1944, and shall thereafter, and after deducting therefrom the cost of collection, be paid into the town fund.

106e. Upon the making and levying of a town rate within any municipal limits no immovable property tax shall be levied, assessed, collected or paid, under any law in force for the time being, in respect of any immovable property within such municipal limits:

Provided that, where within such limits an elementary school has been prescribed for the Moslem community or for a religious community other than Greek-Orthodox or Moslem, the Governor may, by a notice in the *Gazette*, direct that there shall be raised, levied and collected immovable property tax on the immovable property within such limits owned by Moslems or by persons belonging to a religious community other than Greek-Orthodox or Moslem, as the case may be, at such

Property
levied on
by the town
bailiff.

Collection
under Tax
Collection
Laws.

70 of 1932
5 of 1944

Immovable
property
tax not to be
levied.

- percentage of the capital value of such property as shall be sufficient to provide the amount or amounts required under sections 24 and 71 of the Elementary Education Laws, 1933 to 1944. Such tax shall be assessed and paid in the same manner and at the same time as immovable property tax is assessed and paid under the Immovable Property Tax Laws, 1932 to 1942, and shall be collected in the manner provided by the Tax Collection Laws, 1932 and 1944, and shall thereafter be disposed in accordance with the provisions of section 73 or 74 of the Elementary Education Laws, 1933 to 1944, as the case may be.
- 18 of 1933
to
3 of 1944.
- 18 of 1932
to
20 of 1942.
70 of 1932.
5 of 1944.
- 18 of 1933
to
3 of 1944.
- Rules with respect to appeals under sections 100, 101 and 103.
- 106F. The Governor may, with the advice and assistance of the Chief Justice, make rules of Court for regulating the practice and procedure and for prescribing the fees to be paid in respect of appeals to the Court under sections 100, 101 and 103 of this Law."

4. Section 109 of the principal Law is hereby amended as follows:—

(a) by the repeal of sub-section (1) thereof and the substitution therefor of the following sub-section:—

"(1) For the purposes of any audit under this Law, the Government Auditor may—

- (a) by summons in writing, require the production before him of all books, deeds, contracts, accounts, vouchers, receipts and other documents and papers which he may deem necessary, and also require any person holding or accountable for any such books, deeds, contracts, accounts, vouchers, receipts, documents or papers to appear before him at any such audit or any adjournment thereof and to make and sign a declaration as to the correctness of the same;
- (b) require any person holding or accountable for any books, deeds, contracts, accounts, vouchers, receipts, documents or papers, as in paragraph (a) of this sub-section provided, to give him, within such time as he may specify, such information, either orally or in writing, as he may require, touching upon or in connection with such audit."

(b) by the insertion in paragraph (b) of sub-section (2) thereof immediately after the word "particular," (line 3) of the word "or".

Amendment
of section 109
of the
principal
Law.

(c) by the insertion in sub-section (2) thereof immediately after paragraph (b) of the following paragraph :—

“(c) neglects or refuses to give to the Government Auditor any information as he may require under paragraph (b) of sub-section (1) of this section or who knowingly gives any such information which is false in any material particular.”.

Amendment of section 110 of the principal Law.

5. Section 110 of the principal Law is hereby amended as follows :—

(a) by the deletion therefrom of both provisos and the substitution therefor of the following proviso :—

“Provided that any person surcharged or charged may, within twenty-one days of the notification to him of the surcharge or charge, appeal to the Governor in Council against the same and the Governor in Council may, in his discretion and if he considers that in all circumstances he is warranted in so doing, cancel or reduce such surcharge or charge, notwithstanding that such surcharge or charge is correct and legal and the decision of the Governor in Council shall be final and conclusive.”

(b) by the addition thereto of the following sub-section, the first part thereof being numbered as sub-section (1) :—

“(2) If it does not appear from the minutes which particular members of the Council concurred in any particular expenditure, every member present at the meeting at which such expenditure was authorized shall be deemed to have so concurred until he proves the contrary to the satisfaction of the Government Auditor or the Governor in Council, as the case may be.”

Repeal of sections 111 and 112 and substitution of new sections.

6. Sections 111 and 112 of the principal Law are hereby repealed and the following sections substituted therefor :—

“Payment of surcharge or charge.

111.—(1) The person surcharged or charged shall, within one month of the notification to him of the surcharge or charge by the Government Auditor or within one month from the notification to him of the decision of the Governor in Council on appeal under the provisions of section 110 of this Law, make good the surcharge or charge to the municipal corporation to the satisfaction of the Government Auditor and if such person fails to do so within the period aforesaid it shall be the duty of the council to enforce payment of the same.

(2) A certificate signed by the Colonial Secretary that the surcharge or charge is due and unpaid, upon being filed with the Registrar of the District Court of the district within which the council operates, shall be executed and obedience thereto enforced as if it were an order of the Court.

Failure of council to enforce payment of surcharge or charge.

112. If any council shall neglect or refuse to enforce payment of any surcharge or charge as in section 111 of this Law provided the Governor may appoint a person to enforce such payment and any costs incurred by such person in that behalf shall be payable out of the town fund."

7. The principal Law is hereby amended by the insertion therein immediately after section 112 of the following section:—

" Defaulting councillors to vacate office.

112A. If a person surcharged or charged being a member of the council shall fail to make good the surcharge or charge within the period set out in section 111 of this Law he shall, at the expiration of such period and without prejudice to any proceedings for enforcing payment of such surcharge or charge, cease to be a councillor and shall be deemed to have vacated his office."

Insertion of new section 112A in the principal Law.

8. Section 113 of the principal Law is hereby amended by the insertion therein immediately after the word "papers" (line 4) of the following words:—

"and may take such steps as to him may appear to be necessary for verifying or satisfying himself of the existence of the proper balances of cash and stamps and for ascertaining whether suitable and adequate accommodation exists and adequate measures are taken for the safe custody of cash, stamps and stores".

Amendment of section 113 of the principal Law.

9. Sections 166 and 167 of the principal Law are hereby repealed and the following sections substituted therefor:—

" Licensing of persons carrying on business, etc.

166.—(1) Any person desiring to carry on, exercise or practise, for profit, any business, trade, calling or profession within any municipal limits shall apply to the council for a licence and the council shall determine the fee payable therefor, not exceeding the appropriate fee set out in Part I of the Ninth Schedule to this Law.

Repeal of sections 166 and 167 and substitution of new sections.

Provided that—

- (a) any person aggrieved may, within seven days from the day of the notification to him of such determination, appeal to the Commissioner of the district whose decision shall be final and conclusive ;
- (b) nothing in this section contained shall apply to persons performing only religious duties ;
- (c) subject to the provisions of section 168 of this Law, nothing in this section contained shall apply to the officers and servants to which section 168 relates.

(2) Upon payment of the fee determined by the council or of such fee as may be decided upon by the Commissioner on appeal, as the case may be, the council shall cause the name of the applicant to be entered in a register kept for the purpose (hereinafter called the 'register of trade licences') and shall issue to the applicant a licence.

(3) The council shall keep the register of trade licences open for inspection by any person interested at all reasonable times without the payment of any fee.

167. If any person fails to apply to the council for a licence, as in section 166 of this Law provided, within one month of his having commenced or recommenced to carry on, exercise or practise any business, trade, calling or profession, the council may determine the fee payable by such person, not exceeding the appropriate fee set out in Part I of the Ninth Schedule to this Law, and enter his name in the register of trade licences and the decision of the council shall be final and conclusive."

Default in applying to the council for a licence.

Amendment of section 168 (1) of the principal Law.

10. Sub-section (1) of section 168 of the principal Law is hereby amended by the insertion therein immediately after the words " the fees set out in " (lines 5 and 6) of the words " Part II of ".

Repeal of section 169 of the principal Law and substitution of new section.

11. Section 169 of the principal Law is hereby repealed and the following section substituted therefor:—

169. A licence shall be in the form set out in Part III of the Ninth Schedule to this Law."

"Form of licence.

12. The Eighth Schedule to the principal Law is hereby repealed and the following Schedule substituted therefor :—

Repeal of the Eighth Schedule and substitution of new Schedule.

“ EIGHTH SCHEDULE.

PART I—(Section 94 (2)).

OATH BY VALUER.

I,....., of....., do solemnly swear that I shall faithfully and honestly and to the best of my skill and ability make any valuation required of me under the provisions of the Municipal Corporations Laws, 1930 to.....

PART II.—(Section 95).

VALUATION LIST.

Valuation for the purposes of the assessment of town rate in..... made the.... day of....., 19....

Serial No.	Name of occupier (a)	Name of owner	Description of property	Situation	Annual value.

(a) Subject to the proviso of section 95.

The particulars contained in the above valuation are correct to our best knowledge and belief.

(Signed).....
Valuer/Valuers.

PART III.—(Section 99 (1)).

Application for the revision of the valuation list for..... To the Revision Committee,

I,....., of....., hereby apply for the revision of the above named valuation list in respect of the following property, that is to say,..... on the following grounds :—

.....
Date..... (Signature).....

PART IV.—(Section 106A(2)).

REGULATIONS.

1. The bailiff upon receiving a warrant issued by the mayor under the provisions of section 106B of this Law shall proceed to the due execution of the same.

2. Every such warrant shall be executed by the bailiff after sunrise and before sunset by the seizure of so much of the movable property of the person or each one of the persons named in the warrant as would, in his opinion, be amply sufficient to satisfy the amount severally due by such person or each one of such persons.

3. It shall be the duty of the bailiff to keep in safe custody all such property as may have been so seized and, unless the amount due has been in the meantime paid, to sell the same by public auction to the highest bidder within the period prescribed by this Law.

70 of 1932
5 of 1244.

4. The provisions of section 9 of the Tax Collection Laws, 1932 and 1944, (relating to exemption from seizure or sale) shall apply *mutatis mutandis* to these Regulations as they apply to the said Laws.

5.—(a) In case no bid is made for the property so put up to auction or in case the price bid is manifestly low and inadequate the bailiff may adjourn the sale to another day being not later than three days from the day of the adjourned sale.

(b) The bailiff shall post a notice containing the date for such adjourned sale and a description of the property to be sold thereat at some conspicuous place within the municipal limits.

(c) On the date fixed for the adjourned sale the bailiff shall sell the property by public auction to the highest bidder.

6. Upon the completion of the sale the bailiff shall pay into the town fund such part of the proceeds of the sale as may be sufficient to cover the amount due together with the costs of seizure and sale and shall pay any surplus thereof to the owner of the property sold and obtain from such owner a receipt therefor.

7. It shall be the duty of the bailiff to keep a book to be called a warrant book which shall contain the following particulars:—

(a) number and date of the warrant;

(b) date when received;

(c) name or names of defaulters;

(d) total to be recovered from each defaulter:—

(i) original amount;

(ii) costs;

(e) date of seizure;

(f) date of sale;

(g) amount actually recovered;

(h) amount paid into the town fund and date of payment;

(i) amount of surplus, if any, paid to owner of the property sold and date of payment;

(j) remarks."

13. The Ninth Schedule to the principal Law is hereby repealed and the following Schedule substituted therefor:—

"NINTH SCHEDULE.

PART I.

FEEs FOR LICENCES FOR CARRYING ON PROFESSION, Etc.

	<i>Annual fee not exceeding:—</i>
(a) Yearly licences:—	
1. any individual person (other than persons included in paragraphs 2 and 3 hereof)	£ 6
2. any money-lender, wine and spirit merchant and any person selling intoxicating liquors (whether local or foreign and whether by wholesale or retail)	25
3. any tobacco or wine and spirit manufacturer and distiller	50
4. any banking establishment, company or partnership as such (other than such as are included in paragraphs 5 and 6 hereof)	50
5. any insurance agency as such	25
6. any telegraph agency as such	10

(b) Half yearly licences:—

The one half of the fees hereinbefore set out.

Repeal of the Ninth Schedule and substitution of new Schedule.

PART II.

FEES PAYABLE BY GOVERNMENT SERVANTS, ETC.

	<i>Shillings per annum.</i>
Class 1. Officers and servants whose salary does not exceed £100 per annum	5
Class 2. Officers and servants whose salary exceeds £100 but does not exceed £300 per annum	10
Class 3. Officers and servants whose salary exceeds £300 but does not exceed £600 per annum	20
Class 4. Officers and servants whose salary exceeds £600 but does not exceed £1,000 per annum	40
Class 5. Officers and servants whose salary exceeds £1,000 per annum	60

PART III.

FORM OF LICENCE.

LICENCE TO CARRY ON PROFESSION, TRADE OR BUSINESS.

Licence is hereby granted to.....
of....., to carry on the profession, trade or business
of.....within the municipal town limits of.....
until the..... day of....., 19.....

Duty paid £.....

(Signed).....
Treasurer."

27th November, 1944.

H. G. RICHARDS,
Acting Colonial Secretary.