

Land Revenue Assessment Rules, 1929
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(a) The method by which the estimate of the money value of the net assets of an estate or group of estates shall be made.

1. Estimate of net assets based on rents in kind. - (1) An estimate of net assets as defined in clause (18) of section 3 of the Punjab Land Revenue Act, 1887 (hereinafter referred to as the Act), shall be framed on the basis of rents in kind paid by tenants at will prevailing in the estate or group of estate under consideration.

(2) Factors involved. - The accurate calculation of this estimate depends on four factors -

- (a) the average acreage of each crop on each class of land for which it is proposed to frame separate rates;
- (b) the average yield per acre of each crop so grown for which rent is taken by division of produce;
- (c) the average price obtainable by agriculturists for each of the crops referred to under clause (b) ; and
- (d) the actual share of the gross produce received by landowners in the case of crops, which are divided, and the rent payable on *zabti* crops.

From the first three of these factors an estimate shall be made of the value of the annual gross produce of the estate or group of estates in question.

From that estimate and the fourth factors an estimate shall be made of the annual value of the landowners' share of that produce or net assets.

2. Classes of land. - (1) The most important classes of cultivated land are as follows:-

- (a) barani : dependent on rainfall ;
- (b) sailab : flooded or kept permanently moist by river ;
- (c) abi : watered by lift from tanks, jhils, streams, or by flow from springs ;
- (d) nahri : irrigated by Canals by flows or lift ; and

(e) *chahi* : watered from wells

(2) The most important classes of uncultivated land are as follows :-

(a) *banjar qadim*: land which has remained unsown for eight successive harvests; and

(c) *ghair mumkin* : land which has for any reason become unculturable, such as land under roads, buildings, streams, canals, tank, or the like, or land which is barren sand, or ravines.

3. Average acreage. - The acreage to be used in the estimate shall be the average matured area of the selected years. These years will be the cycle or period of years of which the harvests are a fair sample or the ordinary fluctuations characteristic of the agriculture of the tract.

4. Prices to be adopted. - The prices to be adopted in the estimate shall be the average prices which are likely to be obtained for their crops by agriculturists during the coming settlement, but shall be based on the average of a sufficiently long period in the past, and it shall be assumed that the range of future prices will not be dissimilar. The prices prevailing in years of famine or severe scarcity shall be excluded from the calculation.

The prices adopted for each crop shall be based on the prices current in the month in which the agriculturists of the tract ordinarily disposed of their produce. If in any estate or group of estates it is found the most of the agriculturists take their produce to market towns and dispose of it there, allowance shall be made for the cost of cartage to markets and for any fees paid at markets to agents, weighmen, etc., and for any customary deductions such as "wotta" as actually prevail.

Note. - In determining the prices to be adopted, the Revenue-officer shall, among other data available to him, scrutinize the following :-

(a) shopkeepers' books in selected villages ;

(b) harvest prices for each assessment circle reported by the field kanungo for entry in the circle note books ;

(c) harvest prices published in the Gazette ;

(d) prices obtaining in markets ; and

(e) prices obtained by estates under the Court of Wards and by large proprietors for their produce.

5. Average yield. - In estimating the average yields of each crop on the different classes of land in an estate or group of estates, the Revenue-officer shall be guided by the results of -

(a) experimental cutting ;

(b) his own observation ;

- (c) information gathered from trustworthy persons ;
- (d) accounts of landowners, where obtainable, e.g., accounts of estates [which had been] under the Court of Wards and of farms maintained by the Department of Agriculture ; and
- (e) yields assumed for similar tracts elsewhere.

6. Menial's dues and expenses of collection. - In estimating the actual share received by landowners of the gross produce, calculated in accordance with the preceding rules, the value of any portions of that produce paid before it is divided to artisans or menials for help in tillage, or harvesting or for the supply and repair of agricultural implements, or for any other work subsidiary to agriculture, and any expenses of collection of rent paid out of the common heap, shall be deducted.

Tenant's share. - From the balance the value of the share retainable by the tenants, on the assumption made in the concluding portion of clauses (18) of section 3 of the Act, shall be deducted. The value of the remainder shall be the estimate or net assets after adjustment in accordance with the instructions contained in rule 7.

7. Adjustments to be made. - (a) In the absence of a contract to the contrary, land-revenue is payable by landowners, and water-rates by tenants. In cases where tenants pay a certain proportion of the land revenue, or landowners of the water-rates, a corresponding addition to, or deduction from, the estimate shall be made.

- (b) Where means of irrigation and embankments are maintained by a tenant at his own expense, no deduction shall be made from the estimate on this account. If, however, any part of the cost of such maintenance is borne by the landowner, a corresponding deduction shall be made from it.
- (c) Where the cost of all or any part of the seed or manure used on the land is borne by a landowner, and is not counter-balanced by either the receipt by him of a large share of the produce, or a smaller allowance of fodder to tenant than is customary, or the like, a corresponding deduction shall be made from the estimate.
- (d) Where a landowner provides at his own cost, improved agricultural implements for the use of his tenants, and makes no charge for the use thereof, whether in the way of a larger share of the produce, or otherwise, corresponding deduction shall be made from the estimate.

(e) Concessions with regard to fodder ordinarily take one of the following forms:-

- (i) a specified area per pair of bullocks or some similar unit of area is devoted by a tenant to the raising of fodder crops of which the land- owner receives no share ;
- (ii) a tenant is permitted to cut certain crops green for fodder and the landowner receives nothing on account thereof ; or
- (iii) the landowner takes either no share of fodder or only a share of the grain of certain crops. In any of these cases, or in any other case in which a landowner, permits the use for fodder by his tenants of crops grown on his land, and takes either no share thereof, or a share smaller than that of the grain, a corresponding deduction shall be made from the estimate.

(f) Where a landowner employs paid agency at his own expense to collect his share of produce, a corresponding deduction on account of the cost of that agency shall be made from the estimate.

(g) Where a landowner advances moneys free of interest to his tenants for agricultural purposes, a deduction on account of the interest due on such advances shall be made from the estimate.

The rate of interest to be allowed in making such deduction shall not be lower than that allowed by the local Central Co-operative Bank on deposits made with it, or higher than that charged by the same bank on loans advanced by it.

8. Estimates of net assets based on cash rents. - A second estimate of net assets shall also be framed on the basis of cash rents payable by tenants at will prevailing in the estate or group of estates under consideration on the assumption made in the concluding portion of clause (18) of section 3 of the Act. This estimate shall only be framed where the following factors are present :-

- (a) the existence in any circle of a system of cash rents on a sufficiently large scale to enable them to be used as a guide in estimating the renting value of the remainder of the land of the circle ; and
- (b) the recognition in the revenue records of such distinctions of soil and class as are usually accompanied by marked differences of renting value.

9. Abnormal rents. - All rents which are not true economic rents, and are not based on the prevailing rent rate or the average rate actually paid on

any class of land, shall be excluded by the Revenue-officer from his calculations as abnormal. Thus the following rents shall be considered abnormal :-

- (a) rents consisting of the land revenue, with or without a small additional payment as proprietary fee, unless the land-revenue is high and the land poor ;
- (b) privileged rents paid by relations, friends, dependants or persons discharging religious duties ; and
- (c) rents unduly inflated by jealousy or special local or personal conditions of a transitory character, rents so exorbitant as to be no index of the real letting value of land and rents in which other factors such as mortgage money enter.

The Revenue-officer shall scrutinize cash rents carefully in each village as it comes under inspection. He shall, satisfy himself that they have been correctly recorded, and shall then decide what rents shall be eliminated as abnormal.

10. Adjustments to be made. - The Revenue-officer shall, from the rents remaining after elimination of abnormal rents, frame an estimate of landowner's net assets, subject to the following instructions :-

- (i) The provisions of rule 7(a), (b), (c), (d), (e), (f) and (f) shall, *mutatis mutandis*, apply.
- (ii) Deduction shall be made, if necessary, for fallows or bad harvests. The amount of the deduction to be made in each case depends on the result of the local enquiries made by the Revenue-officer.

11. Miscellaneous income. - Should the landowners, whether they take rents in cash or in kind, also enjoy as such any income or dues from land which have not been taken into account in the estimates framed under the preceding rules, the amount of such income or dues shall be added to the net assets.

12. Estimates of true net assets. - The final estimates of net assets based on, (a) rents in kind, and (b) cash rent calculated in accordance with the preceding rules, shall be compared, and the Revenue-officer shall then arrive at a definite estimate of what are the true net assets of each estate or group of estates.

(b) The method by which assessment to land-revenue shall be made.

13. Forecast report. - Before the reassessment of any area is undertaken a forecast report shall be submitted of the expected financial results of the

re-assessment, showing whether, for financial reasons or otherwise, reassessment is desirable. In the report specific mention shall, *inter alia*, be made of the following matters :-

- (a) the existing assessment, the suitability of its form to local circumstances, and the fairness of its distribution over estates ;
- (b) changes in cultivation, population, means of irrigation, and markets and communications ;
- (c) rainfall ;
- (d) prices ; and
- (e) any factors affecting the general prosperity of the tract [as an increase in water-logging] and thur and floods.]

Before the report is prepared, the leading agriculturists and organizations of landowners of the area concerned shall be consulted, so far as practicable, and it shall be noted in report to what extent this has been done, and what opinions have been elicited.

14. Assessment Circles. - The area under reassessment shall be divided into assessment circles as defined in clause (19) of section 3 of the Act.

15. Publication of proposals. - (1) The Revenue-officer shall frame his proposals with respect to classes of soils, selected years, prices to be adopted and assessment circles in accordance with the provisions of rules 2, 3, 4 and 14 respectively, as soon as possible after the commencement of settlement operations.

(2) The Revenue-officer shall have abstract of his proposals prepared and translated into [Hindi language]. Printed copies of this abstract shall be supplied by post to all Legislators. Organisations of landowners of the area concerned, Sarpanches, Lambardars, non-official members of the [Panchayat Samitis] and Zila Parishads, representing the said area. A period of thirty days from the date of posting shall be allowed within which they may file objections on all or any of the matters referred to in sub-rule (1) to the Revenue-officers.

(3) The Revenue-officer shall take such objection into consideration and forward them, with his views thereon, together with his proposals, through the Commissioner, for the orders of the Financial Commissioner.

16. Special inspection of each estate. - Before preparing the report prescribed by sub-section (2) of section 50 of the Act, the Revenue-officer shall make a special inspection of each estate, and record an inspection note thereon.

17. Assessment proposals. - The Revenue-officer shall, having taken into consideration the existing assessment the true net assets arrived at under

rule 12 and all other relevant factors, make his proposals as to the future assessment of each assessment circle.

18. Particulars to be stated. - In the report submitted under sub-section (2) of section 50 of the Act the Revenue-officer shall, *inter alia*, state clearly for each assessment circle :-

- (a) the value of the true net assets as calculated by him ;
- (b) the reassessment which he proposes; and
- (c) the detailed rates by which he proposes to distribute it over different classes of land or crops.

[19. Abstract of assessment report to be published. - (1) After the preparation of his report, but before it is forwarded to the Commissioner, the Revenue- officer shall have a brief abstract prepared and translated into] [Hindi or Punjabi as the case may be] containing -

- (a) the principal data on which the true net assets estimate has been based, viz. rates of yield assumed rates of rent in cash or in kind, average total areas cultivated and matured, deductions allowed for expenses of cultivation, [menials] dues etc., and the value of land as disclosed by sales and mortgages ;
- (b) the general consideration on which the pitch and amount of the total actual assessment proposed to be taken are based, i.e., the increase in resources through irrigation, extension of cultivated, rise in prices, miscellaneous income etc., and
- (c) the total assessment and the average revenue rates proposed for adoption in framing village assessments, with such brief explanations as may be necessary, including the clear proviso that there is no guarantee that any particular estate will be ultimately assessed at the exact rates proposed.

[(2) [Copies of this abstract shall be supplied by post to all Legislators representing the area concerned, Sarpanches, Lambardars, Organisation of landowners of the said areas and to non-official members of Panchayat Samitis and Zila Parishads and District Board.]

A period of thirty days from the date of posting shall be allowed within which any revenue-payer or group of revenue-payers or occupancy tenants may make a representation or objection to the proposed assessment to the Revenue-officer.

Any such representations or objections shall be considered by the Revenue-officer, who shall forward them with his views thereon, together with the report, to the Commissioner.

20. Deviation allowed. - The assessment ordered by Government for each assessment circle shall be imposed within a margin of three per cent either way.

21. Assessment of particular estates. - Subject to the provisions of subsection (3) of section 51 of the Act, the assessment of each estate shall be fixed according to circumstances.

22. Progressive assessments. - Large enhancements of land-revenue on particular estates shall, if necessary, be mitigated by the imposition of the revised demand in a progressive form i.e., a portion of the increased demand shall be deferred for a period of years.

23. Distribution of assessment over holdings. - (1) Before making or revising the distribution of a fixed assessment over the several holdings of an estate, the Revenue-officer shall enquire into the usage followed in the previous distribution, and, in deciding the method of the new distribution, he shall have regard to that usage and to the wishes of the landowners, so far as may be practicable and equitable.

(2)(a) The Revenue-officer shall then make an order setting forth the method of the former distribution, and the method by which the new distribution is to be made, and shall direct that a record of the new distribution be prepared, showing-

(1) serial number of holding ;

(2) landowner with (description) liable for the land-revenue on each holding;

(3) area of holding, with such details as are necessary for the purposes of the distribution ;

(4) rate or measure by which the new distribution is made ;

(5) amount charged to each holding by former distribution ;

(6) rates and cesses charged by a percentage on the land-revenue payable by each holding by the former distribution ;

(7) amount charged to each holding by the new distribution ; and

(8) rates and cesses charged by a percentage on the land-revenue payable by each holding by the new distribution ;

(b) Where the rent of tenancy is the whole or a share of the land-revenue thereof, with or without an addition in money, kind or service [-] and the result of proceedings, if any, taken under section 27 of the Punjab Tenancy Act, 1887, shall be shown in this record under the land-owners

holding of which the tenancy is part, an additional entry showing the tenant's name being inserted between entries (2) and (3).

[(c) [-]

(3) The record thus made shall be published by delivering a copy thereof to the headman of the estate, and by posting another copy at a conspicuous place in or near the estate. A copy shall also be supplied to the patwari.

(4) If the assessment is in the form of rates chargeable according to the results of each year or harvest, the Assistant Collector, to whom the Revenue-officer may assign this business by order under section 12 of the Act, shall cause a record of the sum chargeable to each holding to be prepared for each year or harvest (as the case may be), giving the particulars (entries (5) and (6) excepted) set out in sub-rule (2), and shall publish it in the manner prescribed in sub-rule (3).

(c) The principle on which exemption from assessment shall be allowed for improvements.

24. Exemption of land benefited by improvement from enhancement. - When a masonry well is constructed at private expense or with the aid of a loan from Government, for purposes, of irrigation, after the coming into force of these rules, the land which benefits from the well shall be exempted from liability to any such enhanced or additional assessment of land-revenue as may be due to the existence of the well until the expiry of such period as may have been sanctioned at the previous settlement, reckoned from the harvest in which the well is first brought into use. The minimum period of exemption for the purpose of this rule shall be [30 years], but in any case where it is shown that such period is insufficient to repay the landowner twice the cost of the well out of the additional net assets due to the well , it may be extended to such longer period, not exceeding 40 years, as may be considered sufficient for that purpose. In cases where the Revenue-officer refuses to grant an exemption up to a period of 40 years, the aggrieved party shall have right of appeal to the Commissioner.

(2) When a well, whether in use or out of use through disrepair, is repaired for the purpose of irrigation, an exemption from liability similar to that in sub-rule (1) may be given for such period, if any, not exceeding half the period, specified in that sub-rule, as the officer granting the exemption may consider equitable, with reference to the amount of expenditure incurred on repairing the well and to the principle explained in sub-rule (1).

(3) When a tube-well is constructed at private expense or with the aid of a loan from Government for purposes of irrigation, the land which benefits from the well shall be exempted from liability to any such enhanced or additional assessment of land-revenue as may be due to the existence of the

well until the expiry of such period as may be considered by the Financial Commissioner to be sufficient to repay the landowner twice the cost of the well out of the additional net assets due to the existence of the well.

[The minimum period of exemption for the purpose of this rule shall be 30 years and the maximum 40 years.]

(4) During the period of exemption specified in sub-rules (1) to (3) the land-revenue assessment of the land irrigated by the well or tubewell shall not exceed the amount which would have been assessed had no new well been constructed or no old well repaired, and in particular no fixed lump assessment shall be imposed on the well during the period of exemption.

(5) In tracts where there is practically no assessment on land in its unirrigated aspect the whole fixed assessment on well lands lying beyond the reach of river floods or canal water ; i.e., *chahi*-khalis lands, shall be remitted during the period of exemption. In the case of *chahi*-sailab and *chahi*-nahri lands the rates of assessment imposed for the period of exemption shall be as follows -

- (a) where the land irrigated by the well is situated within reach of river floods, the sailab rate or rates, fixed or fluctuating, as the case may be, as sanctioned for the time being ; and
- (b) where it is within reach of canal water, the nahri-khalis rate or rates, fixed or fluctuating as the case may be, as sanctioned for the time being.

Where in the tracts mentioned above there is no fixed assessment on well irrigated lands, no rates other than sailab or nahri-khalis as above shall be charged.

(6) For irrigation works other than wells or tube-walls, such as dams, reservoirs, water-cuts, minor canals or canal distributaries, constructed or repaired at private expense or with the aid of a loan from Government, exemptions similar to those allowed for wells under sub-rules (1) and (2) shall be granted. The period of such exemptions shall be determined in each case by the Revenue-officer, but no exemption for a period exceeding 10 years shall be granted without the sanction of the Commissioner or exceeding 20 years without that of the Financial Commissioner.

(7) The periods of exemption specified in the foregoing sub-rules may, for sufficient reasons, be extended with the sanction of the Financial Commissioner.

24A. Remission of revenue when wells fall out of use. - (1) So much of the assessment on the land irrigated from a masonry or tube-well as is based on the profits of irrigation from such well shall be remitted -

- (a) when the well ceases to be fit for use ; and

(b) when irrigation from it is superseded by canal irrigation and canal-advantage revenue or owner's rate has been imposed.

(2) A similar remission may be granted if the well, though still fit for use has been out of use for four harvests, provided that no remission shall be given if the disuse of the well -

(a) occurs in the ordinary course of husbandry, the well being intended for use merely in season of drought ; and

(b) is due to the introduction of canal irrigation and canal advantage revenue or owner's rate has not been imposed.

25. Period of exemption for wells to be fixed at settlement. - When settlement operations are in progress, the Revenue-officer shall obtain, through the Commissioner, the sanction of the Financial Commissioner with respect to the period of exemption for wells, other than tube-wells, for each assessment circle.

26. Grant of exemption certificates at settlement. - In every case in which the Revenue-officer grants exemption he shall give the landowner a certificate specifying the well or other work on account of which it is granted, the date of its construction or repair, the term for which the exemption will last, the land which would otherwise have been assessed at irrigated rates and the additional demand to be imposed at the end of the period of exemption. If the land is under fluctuating assessment, the certificate shall further state what the exemption will be under the system as sanctioned for the tract.

27. Grant of certificates at other times. - When a well, tube-well or other work is constructed or repaired during the currency of a settlement in such circumstances as to entitle the owner to an exemption from assessment at irrigated rates, the Revenue-officer shall make a special enquiry and grant a certificate of exemption in accordance with the provisions of rule 24. If the exemption is to take effect immediately the certificate shall state, as nearly as may be, all the particulars mentioned in rule 26, and in addition shall show distinctly the amount of existing land-revenue to be remitted. But, if the exemption is not to take effect till the next revision of assessment, no action need be taken unless the owner of the work in question applies for a certificate. In such a case, no entry shall be made as to the area subject to the concession or the amount of the exemption.

28. Exemption of reclaimed waste lands. - When landowner desires to secure an exemption from assessment or reclaimed waste land in order to compensate him for incurring substantial expenditure on its reclamation, he shall apply, before he commences the work, to the Financial Commissioner for such exemption, giving a description of the land to be reclaimed, the

difficulties attending its reclamation and the sum proposed to be expended on reclamation operations. The Financial Commissioner shall after making such enquires as he deems necessary decide as to whether any exemption shall be given.

If the Financial Commissioner sanctions an exemption, he shall fix the maximum period of the exemption to be granted. At the close of reclamation operations, the Financial Commissioner after verification of the actual amount expended on reclamation and the area reclaimed, shall, by written order exempt the area reclaimed from assessment of land-revenue for a period sufficient to reimburse the landowner to the extent of twice the sum expended on the reclamation operations, subject to the maximum limit previously fixed.

Note. - The revenue based on the profits or irrigation from the well shall ordinarily be assumed to be as follows -

- (i) where a lump sum has been imposed at the distribution of assessment on the well in addition to a non-well rate, such lump sum;
- (ii) where a lump sum inclusive of a non-well rate, has been imposed at the distribution of assessment, such lump sum, after deducting the equivalent of non-well rate, and
- (iii) where the distribution of the assessment has been by soil rates, the difference between the actual assessment of the area irrigated and the amount which would have been assessed on that area if it had not been irrigated.

(d) The manner in which assessment shall be announced.

29. Order of assessment for each estate. - The Revenue-officer shall, on receipt of the orders of Government on his assessment proposals, draw up an order determining the assessment proper on each estate.

30. Announcement of assessment. - (1) For the purposes of announcing the assessment imposed on each estate, a notice shall be issued summoning the headmen and other persons interested to attend at a place and on a date specified. On such date and such place the Revenue-officer shall announce the assessment.

(2) The headmen of each estate shall be given a memorandum showing the future assessment of the estate, and any additional particulars deemed necessary.

(3) The harvest from which the new demand shall take effect shall be announced to the headmen and other persons interested, and shall be noted in the memorandum furnished to the headmen.

(e) The manner in which the rate of incidence of the land-revenue is to be calculated for the purpose of sub-section (3) of section 51.

31. Calculation of incidence. - (a) In assessment circles in which fixed assessment was imposed at the last previous assessment, the rate of incidence of such assessment shall be the rate obtained by dividing the total assessment, on cultivated land, as finally imposed by the Revenue-officer who made the assessment, by the cultivated area as ascertained by him for the purposes of assessment.

(b) In assessment circles in which fluctuating assessment was imposed at the last previous assessment, the average acreage of crops forming the basis of the net assets estimate at such assessment shall be multiplied by the final rates sanctioned. The figures thus arrived at shall be divided by the cultivated area as ascertained, for the purpose of assessment, by the Revenue-officer who imposed the assessment, and the result shall be the rate of incidence of the last previous assessment.

(c) In assessment circles in which the assessment imposed at the last previous assessment was partly fixed and partly fluctuating, the average acreage of crops forming, either partly or wholly, the basis of the net assets estimate of such assessment that are subject to fluctuating assessment shall be multiplied by the final rates sanctioned for fluctuating assessment. To the figure thus arrived at shall be added the final fixed demand imposed by the Revenue-officer, and that total shall be divided by the cultivated area as ascertained for the purpose of assessment by the Revenue-officer. The result shall be the rate of incidence of the last previous assessment.

(d) The rate of incidence or the cultivated area for the purposes of the revised assessment shall be determined *mutatis mutandis* by such of the methods in clauses (a), (b) and (c) of this rule as are applicable to the circumstances of the circles under assessment applied to the cultivated area determined by the Revenue-officer at reassessment.