

35. (1) The Administrator may, if he deems fit, place any or any of the properties, of the nature specified below and situated within the jurisdiction of the Village General Body, under the direction, management and control of the Village Council, namely: —

Properties placed under the direction, management and control of Village Council.

(a) open sites, waste, vacant and grazing land, not being private property and river beds;

(b) public roads and streets;

(c) public channels, water courses, wells, ponds, tanks (except irrigation tanks under the control of the Government) public springs, reservoirs, cisterns, fountains, aqueducts and any adjacent land (not being private property) appertaining to any public tanks or ponds, and lands appertaining thereto;

(d) public sewers, drains, drainage works, tunnels and culverts and things appertaining thereto and other conservancy works;

(e) sewage, rubbish and offensive matter, deposited on streets or collected by the Village Council from streets, latrines, urinals, sewers, cesspools and other places; and

(f) public lamps, lamp posts and apparatus connected therewith or appertaining thereto.

(2) All markets and fairs or such portion thereof as are held upon public land shall be managed and regulated by the Village Council and the Village General Body shall receive to the credit of the Village Council Fund all dues levied or imposed in respect thereof.

36. (1) Subject to the rules made under this Regulation, a Village Council may levy —

Taxes which may be imposed.

(a) a tax on the owners or occupiers of buildings;

(b) a tax on professions, trades, callings and employment;

(c) a tax on vehicles other than mechanically propelled vehicles kept within the limits of the village;

(d) a tax on sale of cattle within the limits of the village;

(e) a theatre or show tax on entertainments and amusements;

(f) a lighting tax;

(g) a drainage tax;

(h) fee for providing sanitary arrangements at such places of worship of pilgrimage, fairs and melas within its jurisdiction;

(i) fee for sale of goods in markets, *melas*, fairs and festivals;

(j) fee for grazing of cattle in grazing land under the management of the Village Council;

(k) fee for providing the watch and ward of crops in the village;

(l) licence fee for plying of public ferry.

(2) The taxes and fees referred to in sub-section (1) shall be imposed, assessed and realised in such manner and at such times as may be prescribed.

37. Any person aggrieved by the assessment, levy or imposition of any tax or fee under section 36 may appeal to the Assistant Commissioner within thirty days of the date of the order imposing such tax or fee.

Appeal against levy of tax, etc.