(32)

- (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;

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