

- (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) fees for providing sanitary arrangements at such places of worship of pilgrimage, fairs and meals within its jurisdiction;
  - (i) fees 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 or plying of public ferry.
- (ii) the taxes and fees referred to in sub-section (l) shall be, imposed assessed and realized in such manner and at such times as may be prescribed.
- 31 38. Any person aggrieved by the assessment levy or imposition of any tax or fee under section 37 may appeal to the Assistant Commissioner within thirty days of the date of the order imposing such tax or fee.
- 28 39. The Deputy Commissioner may by notification in the Official Gazette suspend the levy or imposition of any tax or fee under section 37 and may at any time in like manner rescind such suspension. 26
- 39 40. It shall be lawful for a Village Council to lease by public auction or private contract the collection of any fee on markets and bazaars, if any such fee is imposed under section 37. 36

Provided that a leasee shall give security for the due fulfillment of the conditions of the lease or contract.

- 40 41. (i) When any tax or fee or other sum due to a Village Council has become payable, the Village Council shall with the least practicable delay cause to be sent to the person liable for the payment thereof, a demand notice in the prescribed form for the amount due from him and require him to pay the amount within thirty days from the date of such notice.
- (ii) Every notice of demand under sub-section (i) shall be served in such manner as may be prescribed.
- (iii) If the sum for which a notice of demand has been served is not paid within thirty days from the date of such notice, the Village Council may apply to the Tehsildar for its recovery as an arrears of land revenue.
- 41 42. Every Village Council shall maintain account of its receipts and expenditure in such form as may be prescribed.
- 41 43. (i) Every Village Council shall, at such time and in such manner as may be prescribed, prepare in each year, a budget of its estimated receipts and disbursement for the following year and shall submit the budget to the Island Council having jurisdiction over the area of the Village Council.