

PALESTINE ORDER IN COUNCIL, 1948.

ORDER BY THE HIGH COMMISSIONER UNDER SECTION 3.

Gaz: 27.2.48,
p. 28.

IN EXERCISE of the powers vested in him by section 3 of the Palestine Order in Council, 1948, the High Commissioner has ordered, and it is hereby ordered, as follows:—

Citation.
No. 42 of 1940.

1. This Order may be cited as the Urban Property Tax Order, 1948, and shall be read and construed as one with the Urban Property Tax Ordinance, 1940, hereinafter referred to as "the principal Ordinance".

Principal
Ordinance
deemed to be
amended.
No. 9 of 1945.

2. The provisions of section 43 of the Interpretation Ordinance, 1945, shall have effect as respects the principal Ordinance as if the principal Ordinance had been amended by this Order.

Collection and
recovery of
certain urban
property tax.

3.—(1) It shall be lawful for the council of any municipal corporation or local council the area or part of the area of which is included within the boundaries of any urban area to collect and recover any amount due on the thirty first day of March, 1948, or in respect of the year 1948-49 in respect of urban property tax on any house property or land situated within such urban area:

Provided that where the areas or parts of the areas of two or more local authorities are included within the boundaries of any urban area it shall be lawful for the council of each of such local authorities to collect and recover any amount due on the thirty first day of March, 1948, or in respect of the year 1948-49, only in respect of such part of such urban area as is co-extensive with its area or such other part of such urban area as the High Commissioner may by order determine.

(2) Any amount collected under sub-paragraph (1) shall form part of the municipal fund or local council fund, as the case may be.

Determination
of amount of
urban property
tax.

4. The amount due in respect of urban property tax on any house property or land situated within any such urban area as is mentioned in paragraph 3 in respect of the year 1948-49 shall be determined by reference to the valuation list, and the supplementary valuation list, if any, in force at the date of commencement of this Order.

Temporary
modification of
the principal
Ordinance.

5.—(1) For the purpose of, or in connection with, the collection and recovery of the amounts mentioned in paragraph 3 —

(a) the provisions of section 6 of the principal Ordinance shall have effect as if the words "municipal corporation or local

- council, as the case may be," were substituted for the word "Government" wherever it appears in subsection (2) thereof, and the word "Government" appearing in the proviso to subsection (4) thereof;
- (b) the council of any such municipal corporation or local council as is mentioned in paragraph 3 —
- (i) may exercise the following powers :—
- (A) the powers of the District Commissioner under section 7A of the principal Ordinance;
- (B) the power of the District Commissioner to grant remissions under section 8 of the principal Ordinance;
- (C) the power of an assessment committee under subsection (1) of section 16 of the principal Ordinance;
- (ii) shall perform the following duties :—
- (A) cause the valuation list and supplementary valuation list, if any, to be deposited at the offices of the council and to be open to the inspection of all persons assessed or liable to be assessed;
- (B) the duty of the District Commissioner under subsection (2) of section 13 of the principal Ordinance;
- (C) the duty of an assessment committee under subsection (1) of section 16 of the principal Ordinance;
- (2) During the year 1948-49 —
- (a) the notice which the owner of house property is required under subsection (1) of section 6A of the principal Ordinance to give to the District Officer administering the area in which such house property is situated shall be given by such owner to such person as is appointed to receive such notice by the council of the municipal corporation or local council which is entitled under paragraph 3 to collect and recover any amount due in respect of urban property tax on such house property due on the thirty first day of March, 1948 or in respect of the year 1948-49, and the person so appointed as aforesaid shall, during the year 1948-49, have the power conferred upon the said District Officer by subsection (2) of section 6A of the principal Ordinance;
- (b) the provisions of subsection (3) of section 6A of the principal Ordinance shall have effect as respects urban property tax due in respect of any property prior to the first day of April, 1949, as if the words "municipal corporation or local council, as the case may be," were substituted for the word "Government" appearing in the proviso thereto;
- (c) the provisions of section 19A of the principal Ordinance shall have effect as if the word "sixth" were substituted for the word "fifth" appearing therein;

- (d) the provisions of section 21A of the principal Ordinance shall have effect as if the words "such person as is appointed in that behalf by the council of the municipal corporation or local council, as the case may be," were substituted for the words "the District Officer";
- (e) the council of any such municipal corporation or local council as is mentioned in paragraph 3 shall have power to determine whether there shall be one or more revision committees or revision appeal commissions, to appoint members and chairmen thereof and to determine the amount of, and pay, their remuneration, and to appoint inspectors of valuation for the areas within which such council is entitled under paragraph 3 to collect and recover any amount due in respect of urban property tax due on the thirty first day of March, 1948, or in respect of the year 1948-49.

Provisions
of this Order
to prevail.

6. The provisions of this Order shall have effect notwithstanding anything contained in the principal Ordinance or any rules made thereunder or in any other Ordinance or law.

Commencement.

7. This Order shall come into force on the first day of April, 1948.

By His Excellency's Command,

H. L. G. GURNEY
Chief Secretary.

(SF/36/48)

MEMORANDUM.

It is anticipated that during the year 1948-49, the councils of municipal corporations and local councils will have to carry out many of the functions which would normally be carried out by Government, and consequently they will need additional sources of revenue. On the other hand, they may not be able to obtain from Government the grants-in-aid which they have received in the past.

Government has therefore decided to enable such councils to collect and recover arrears of urban property tax remaining due on the thirty first day of March, 1948, and urban property tax due in respect of the year 1948-49, and this Order is designed to give effect to that decision.

Arrangements will be made for the handing over to such councils of the records relating to the house property and land in respect of which they will be entitled to collect and recover urban property tax, and such councils will be empowered to do such acts as may be necessary to ensure that those records will be kept up to date.

Furthermore, in order that it will not be necessary to prepare during the year 1948-49 valuation lists to replace those valuation lists which on the first day of April, 1949, will have been in force for five years, the period of validity of valuation lists has been extended from five to six years.