

West Bengal Valuation Board (Amendment) Act, 2007**[01 October 2007]****CONTENTS**

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SCHEDULE 1 :- THE SCHEDULE**West Bengal Valuation Board (Amendment) Act, 2007****[01 October 2007]**

An Act to amend the West Bengal Valuation Board Act, 1978. Whereas it is expedient to amend the West Bengal Valuation Board Act, 1978 (West Ben. Act LVII of 1978), for the purposes and in the manner hereinafter appearing; It is hereby enacted in the Fifty-eighth Year of the Republic of India, by the Legislature of West Bengal, as follows: Footnote: Published in the Kolkata Gazette Extraordinary, Part III, dated, 11th September, 2007, vide Notification No. 1231-L, dated 7.9.2007.

1. Short Title And Commencement :-

(1) This Act may be called the West Bengal Valuation Board (Amendment) Act, 2007. (2) This section shall come into force at once, and the remaining section shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different sections of this Act.

2. Amendment Of Section 9 Of West Bengal Act Lvii Of 1978 :-

In section 9 of the West Bengal Valuation Board Act, 1978 (hereinafter referred to as the principal Act), in sub-section (3), the

words "The Procedure of review, mentioned in sections 14 and 15, shall be followed" shall be omitted.

3. Insertion Of New Section After Section 9 :-

After section 9 of the principal Act, the following section shall be inserted:- 9A. Publication of draft valuation list.- (1) When the valuation under section 9 of the lands and buildings in any area has been completed, the Board shall cause such valuation list and the amount of property tax thereon to be entered in a list. (2) The Board shall publish the draft valuation list, prepared under subsection (1), in such manner, as may be prescribed and shall specify a date within which an application for objection to the draft valuation list may be filed. (3) After the expiry of the date specified in sub-section (2) and within such period thereafter as may be prescribed, the objection of any entry in the draft valuation list shall be determined after giving the applicant an opportunity of being heard, by such officer or officers of the Board or the Corporation or Municipality concerned as may be specified by the Board in this behalf. (4) The objection shall be filed and determined in such manner as may be prescribed. (5) In the cases where notifications under sub-section (1) of section 9 shall be issued after the commencement of the West Bengal Valuation Board (Amendment) Act, 2007, no application under sub-section (4) shall be entertained unless the amount of property tax on the previous valuation of the land or building as aforesaid has been paid or deposited in the office of the Corporation or the Municipality, as the case may be, before the application is filed, and every such application shall fail unless the amount of property tax on the previous valuation is continued to be paid or deposited in the office of the Corporation or the Municipality, as the case may be, till such application is finally disposed of: Provided that wherever the property tax on the previous valuation was being paid to a Panchayat which has been newly constituted as a municipal area or added to a municipal area, entire amount of property tax, as determined under the Panchayat must be paid or deposited, and continued to be paid or deposited, in the office of the concerned Corporation or Municipality. The amount so paid or deposited shall be adjusted against the valuation to be fixed after determination. Explanation.- For the purposes of this section the term previous valuation means the Valuation made under the Bengal Municipal Act, 1932 (Ben. Act XV of 1932) and in force on the date immediately before the commencement of the West Bengal

Municipal Act, 1993, and under the West Bengal Municipal Act, 1993 (West Ben. Act XXII of 1993)."

4. Substitution Of New Section For Section 11 :-

For section 11 of the principal Act, the following section shall be substituted:- 11. "Publication of final valuation list.- When the applications under sub-section (2) of section 9A, if any, have been determined, the Board shall prepare a final valuation list and shall give public notice of the place or places where such list may be inspected and the valuation together with the amount of property tax thereon as recorded in the final valuation list shall be conclusive."

5. Amendment Of Section 12A :-

In section 12A of the principal Act, in sub-section (1), for the words "the date of hearing of an application for review under section 14", the words "the date specified for filing the application under sub-section (2) of section 9A" shall be substituted.

6. Omission Of Section 14 :-

Section 14 of the principal Act shall be omitted.

7. Omission Of Section 15 :-

Section 15 of the principal Act shall be omitted.

8. Saving And Validation :-

Notwithstanding anything contained in the West Bengal Valuation Board (Amendment) Act, 2007, the Last Valuation Lists of properties in the municipal areas, published preceding the date of bringing the West Bengal Valuation Board (Amendment) Act, 2007, into force, shall be treated as draft Valuation Lists under section 9A. Such draft Valuation Lists shall be finalised after determining the application for objection, if any, giving the applicant and opportunity of being heard, by such officer or officers of the Board or the Corporation or the Municipality concerned, as may be specified by the Board in this behalf. Such finalised Valuation Lists shall remain operative for a period of five years from the date on which the said list have or were to become operative. If after finalisation of such valuation lists, valuation of any property increases or decreases, the increased or decreased amount of property tax shall take effect from the date on which the said lists have become operative, and the dues payable or the excess amount paid, as the case may be, shall be adjusted in such instalments, subsequent to bringing into force the West Bengal

Valuation Board (Amendment) Act, 2007, as may be determined by the Corporation or the Board of Councillors of the Municipality, as the case may be: Provided that no application for objection in this section shall be entertained unless such amount of property tax of the applicant is paid or deposited in the office of the Corporation or the Municipality concerned which shall be at least equal to the total amount of property tax calculated on the basis of immediate preceding valuation up to the quarter in which the date of submission of application for objection in this sub-section falls. (2) The provisions of sub-section (1) shall have effect notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary. Explanation.- For the avoidance of any doubt the term immediate preceding valuation means the valuation preceding the valuation in force on the date of coming into force of the West Bengal Valuation Board (Amendment) Act, 2007.

9. Amendment Of West Ben. Act Xxii Of 1993 :-

The West Bengal Municipal Act, 1993 shall be amended in the manner specified in the Schedule to this Act.

SCHEDULE 1

THE SCHEDULE

(See section 9)

Amendment to the West Bengal Municipal Act, 1993

(West Ben. Act XXII of 1993)

In sub-section (1) of section 110,-

(1) for the words and figures "the West Bengal Central Valuation Board Act, 1978", the words and figures "the West Bengal Valuation Board Act, 1978" shall be substituted.

(2) for the words "applications for review", the words "applications for objection" shall be substituted.

By order of the Governor

S. K. Chakrabarti,

Pr. Secy, to the Govt. of West Bengal,

Law Department.