CHAPTER-VII

ASSESSMENT

56. (1) All land, to whatever purpose applied and wherever situate, is liable

to the Payment of Land-revenue to Government,

Assessment of

land revenue.

(a) such land as has been wholly exempted from that liability by

special contract with Government, or, by the provisions of any

law for the time being in force;

(b) such land as is included in village site;

(c) such land as is included in Cantonment limits;

(d) land on which property tax under the West Pakistan Urban

Immovable Property Tax Act, 1958 (W. P. Act No. V of 1958), is

payable;

(e) waste and barren land not under cultivation for a continuous

period of not less than six year immediately before the date of

notification or general assessment or re-assessment under section

59; provided that where any waste and barren land is brought

under cultivation at any time after the date of such notification,

such land shall not be liable to the payment of land-revenue for a

period of six yearsfrom the date it is so brought under cultivation 1

[;]

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[(f) Land on the produce of which Ushr or Contribution in lieu thereof

has been Charged in accordance with the Zakat and Ushr Ordinance.

1980 (XVIII of 1980)].

(2) Land-revenue shall be assessed in cash.

(3) Land-revenue may be assessed—

(a) as a fixed annual charge, payable in lump sum or by

installments; or

(b) in the form of prescribed rates, per acre or other unit of area

applicable to the area recorded as sown, matured or cultivated

during any harvest or during any year;

1 Replaced vide Khyber Pakhtunkhwa Act No. XXXII OF 2014.

2

Inserted vide Khyber Pakhtunkhwa Act. No. III of 1988.

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Provided that land-revenue shall not be assessed in the form of sliding

scales varying annually according to the market price of any agricultural

produce prevailing during a specified period of the year.

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[56 A. Exemption of land revenue.—Notwithstanding anything to the contrary

contained in this Act, from Rabi 2

[1982-83] no land owner shall be liable to pay

land revenue or any rate or cess chargeable under the previsions of this Act, if

he owns.—

Exemption of

land revenue.

(a) irrigated land not exceeding 3

[two and a half acres.]

(b) unirrigated land not exceeding 4

[five acres];

(c) irrigated and unirrigated land the aggregate area or which does not

exceed 5

[two and a half acres] of irrigated land as determined under

section 70 B].

57. (1) The assessment of land-revenue shall be based on an estimate of the

average money value of the gross produce of an estate or a group of estates, in

which the land concerned is situated.

Basis of

assessment.

(2) Such estimate shall be made in the prescribed manner.

58. If the land-revenue is assessed as a fixed annual charge, the amount

thereof, and if it is assessed in the form of prescribed rate, the average amount

which, according to an estimate in writing approved by Government or the

Board of Revenue, as the case may be, will be leviable annually, shall not, in the

case of an assessment circle, exceed one-Fourth of the estimated money-value of

the net assets of such assessment circle.

Limit of

assessment.

General Assessments

59. (1) Assessments of land-revenue may be general or special.

(2) A general assessment or re-assessment of the land- revenue of any

area shall not be undertaken without the previous sanction of Government and

notification of that sanction.

Notification

of intended

reassessment

and instruction

as to principles

of assessment.

(3) In granting such sanction Government may give such instructions

consistent with the provisions of this Act and the rules made thereunder as it

may deem fit.

1

Inserted vide Khyber Pakhtunkhwa Ord. No II of 1976 and Khyber Pakhtunkhwa Act No I of 1976.

2

Substituted vide Khyber Pakhtunkhwa Ordinance No. VI of 1983.

3

Substituted vide Khyber Pakhtunkhwa Ordinance No. VI of 1983.

4

Substituted vide Khyber Pakhtunkhwa Ordinance No. VI of 1983.

5

Substituted vide Khyber Pakhtunkhwa Ordinance No. VI of 1983.

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60. (1) A general assessment shall be made by a Revenue Officer.

(2) Before making such assessment the Revenue Officer shall report

through the 1

[Commissioner] for the sanction of the Board of Revenue his

proposals with regard thereto.

Mode of

determining

assessment.

61. (1) After consideration of the proposals submitted by the Revenue

Officer under the provisions of section 60, the Board of Revenue shall pass such

orders as it may deem fit, subject to the provisions of sub-section (3) and (4),

and on the receipt of such orders the Revenue Officer shall make an order

determining the assessment proper for each estate concerned and shall announce

it in such manner as Government may by rule prescribe.

Announcement

of assessment.

(2) At the time of announcing the assessment the Revenue Officer shall

also declare the date from which it is to take effect, and, subject to the other

provisions of this Act, it shall take effect accordingly.

(3) Subject to the provisions of sub-section (4), the Average rate of

assessment imposed under the provisions of sub-section (1) on any assessment

circle forming part of any area in respect of which a notification has been issued

under sub-section (2) of section 59 shall not exceed the rate of assessment

imposed at the last previous assessment by more than one-fourth; provided that

the rate of assessment imposed on any estate shall not exceed the rate of

assessment of the last previous assessment on the estate by more than one-half.

(4) The provisions of sub-section (3) shall not be applicable in the case

of land which has not been previously assessed to land-revenue or in which

canal irrigation has been introduced after the date of the orders passed under the

provisions of sub-section (l) at the last previous assessment, or in the case of an

area which has been notified by Government to be an urban assessment circle

and for the purpose of calculating the increase in the incidence of the landrevenue for the purpose of sub-section (3) all such land shall be excluded from

calculation.

Provided that in the case of lands in which canal irrigation has been

introduced after the date specified in this sub-section, the average rate of

assessment shall not, so far as may be, exceed the average rate of assessment of

lands of similar kind imposed under sub-section (3).

62. (1) Any land owner may, within thirty days from the date of the

announcement of the assessment, present a petition to the Revenue Officer for a

reconsideration of the amount, form or conditions of the assessment.

Application for

reconsideration.

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Substituted vide Khyber Pakhtunkhwa Act, No. III of 2009.

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(2) The order passed by the Revenue Officer on the petition shall set

forth his reasons for granting or refusing it

63. (1) An assessment, the undertaking of which has been sanctioned under

the provisions of section 59, shall not be considered final until it has been

confirmed by the Board of Revenue.

Confirmation

and duration

of assessment.

(2) At any time before an assessment is so confirmed the

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[Commissioner], or Board of Revenue may, subject to the provisions of subsection (3), modify the assessment of any estate.

(3) Before an enhancement is ordered under the provisions of subsection (2), the 2

[Commissioner] or the Board of Revenue, as the case may be,

shall cause reasonable notice to be given to the land-owners by proclamation

published in the manner described, in section 26, to show cause in a petition

addressed to the Revenue Officer why the proposed enhancement should not be

ordered and the Revenue Officer shall enquire into any objections raised by any

land owner and submit such petition received by him with his report thereon to

the 3

[Commissioner] or the Board of Revenue, who shall consider the petition

and the report and shall also hear the petitioner if the petitioner so desires.

64. (1) The Board of Revenue shall, when confirming an assessment under

sub-section (1) of section 63, fix a period of time for which the assessment shall

remain in force.

Duration of

assessment.

(2) The period fixed under sub-section (1) shall be twenty-five years;

Provided that a period not exceeding twenty-five years and not shorter

than ten years may be fixed for any area, specified by the Board of Revenue, in

which canal irrigation has been introduced after the date of the orders passed

under the provisions of sub-section (1) of section 61 at the last previous

assessment or in which it has been proposed to introduce such irrigation during

the period fixed.

65. Notwithstanding the expiration of the period fixed for the continuance of

an assessment under the last foregoing section, the assessment shall remain in

force till a new assessment takes effect.

Assessments to

remain in force till

new assessment

takes effect.

66. (1) At any time within ninety days from the date of the announcement of

an assessment, the land-owner or, where there are more land-owners than one,

any of them who would be individually or collectively liabel for more than half

the sum assessed, may give notice to the Revenue Officer of refusal to be liable

Refusal to be

liable for

assessment and

consequences

thereof.

1

Substituted vide Khyber Pakhtunkhwa Act, No. III of 2009.

2

Substituted vide Khyber Pakhtunkhwa Act, No. III of 2009.

3

Substituted vide Khyber Pakhtunkhwa Act, No. III of 2009.

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for the assessment.

(2) When the Revenue Officer receives a notice under sub-section (1),

the Collector may take possession of the estate and deal with it, as nearly as

may be, as if the annulment of the assessment thereof had been ordered as a

process for the recovery of an arrear of land-revenue due thereon.

(3) While the estate is in the possession of the Collector; the land-owner

or land-owners shall be entitled to receive from Government an allowance to be

fixed by the Board of Revenue, which shall not be less than fifty or more than

seventy five per cent of the net income realised by Government from the estate.

67. (1) If the assessment announced under section 61 is in whole or in part a

fixed assessment of an estate for a term of years, the Revenue Officer shall,

before the date on which the first installment thereof becomes payable, make an

order distributing it over the several holdings comprised the estate and make and

publish a record of the distribution.

Distribution of

the assessment

of an estate over

the holdings

comprised therein.

(2) The Collector may for sufficient reasons make an order revising that

record at any time while the assessment continues to be in force, and publish the

record so revised.

(3) If the assessment announced under section 61 is in the form of rates

chargeable according to the results of each year or harvest, a Revenue Officer

shall from year to year or from harvest to harvest, as the conditions of the

assessment may require, make and publish, not later than one month before the

first instalment or the land revenue falls due, a record of the amount payable in

respect of each holding.

(4) Notwithstanding anything contained in this section arid land

(whether cultivated or not) in which well or tube-well irrigation facilities are

provided by or on behalf of the land-owner or the tenant shall, for a period not

less than four years from the date such irrigation facilities are first provided in

such land, not be liable to pay land-revenue at a higher rate than was payable

thereon before such irrigation facilities were provided.

Explanation— For the purpose of this sub-section only such land shall

be deemed to be arid land in which canal irrigation has not been introduced.

68. (1) Any person affected by a record under sub-section (1) or sub-section

(3) of the last foregoing section or by the revision of a record under sub-section

(2) of that section, may, within thirty days from the date of the publication of the

record, present a petition to the Revenue Officer for a re-consideration of the

record so far as it affects him.

Application for

amendment of the

distribution of an

assessment.

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(2) The order passed by the Revenue Officer on the petition shall set

forth his reasons for granting or refusing it.

69. An appeal from an order under the last fore-going section or section 62

shall lie to the 1

[Commissioner] and from the appellate order of the

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[Commissioner], to the Board of Revenue.

Appeals from

orders under

section 62 and 68.

Special Assessment.

70. (1) Notwithstanding the provisions of sections 64 and 65, special

assessment may be made by Revenue Officer s in the following cases, namely:

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Special

assessment.

(a) when it is proposed to change the form of assessment;

(b) when lands are sold, leased or granted by Government;

(c) when the assessment of any land has been annulled or the landowner has refused to be liable therefor, and the term for which

the land was to be managed by the Collector or his agent or let

in farm has expired;

(d) when assessments of land-revenue require revision in

consequence of the action of water or sand or of calamity of

season or from any other cause;

(e) when revenue due to the Government on account of pasture or

other natural products of land, or on account of mills, fisheries

or natural products of water, or on account of other rights

described in section 49 or section 50, has not been included in

an assessment made under the foregoing provisions of this

chapter;

(f) when waste and barren land becomes liable to the payment of

land-revenue.

(2) The Board of Revenue may confirm any assessment made under this

section.

(3) The foregoing provisions of this Chapter with respect to general

assessment shall, subject to such modifications thereof as the Board of Revenue

may prescribe by executive instructions issued under the provisions of section

73, regulate the procedure of Revenue Officers making special assessments.

1

Substituted vide Khyber Pakhtunkhwa Act, No. III of 2009.

2

Substituted vide Khyber Pakhtunkhwa Act, No. III of 2009.

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[70-A. Increase in land revenue.— Notwithstanding anything to the

contrary contained in this Act, from Rabi 1982-83, every land owner of the

categories mentioned below shall, in addition to the land revenue to which he

may be assessed under the provisions of section 57 and section 70, be liable to

pay land revenue at the enhanced rate mentioned against each category;

(a) a land owner owning—

i) irrigated land exceeding two and a

half acres but not exceeding twelve

and a half acres; or

ii) un-irrigated land exceeding five

acres but not exceeding twenty-five

acres; or

50 per cent increase on

land revenue determined under the provisions of section 57 and

section 70.

iii) irrigated and unirrigated land the

aggregate area of which does not

exceed twelve and a half acres of

irrigated land, as determined under

section 70-B.

(b) a land owner owning.—

i) irrigated land exceeding twelve and

a half acres but not exceeding

twenty-five acres; or

ii) un-irrigated land exceeding twentyfive acres but not exceeding fifty

acres; or

100 per cent increase on

land revenue determined under the provisions of section 57 and

section 70.

iii) irrigated and unirrigated land the

aggregate area of which does not

exceed twenty acres of irrigated

land, as determined under section

70B.

(c) a land owner owning.—

i) irrigated land exceeding twenty-five

1

Inserted vide Khyber Pakhtunkhwa Act No. I of 1976.

2 substituted vide Khyber Pakhtunkhwa Ord. No. VI of 1983.

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acres but not exceeding fifty acres;

or

ii) un-irrigated land exceeding fifty

acres but not exceeding hundred

acres; or

200 per cent increase on

land revenue determined under the provisions of section 57 and

section 70.

iii) irrigated and un-irrigated land the

aggregate area of which does not

exceed fifty acres of irrigated land,

as determined under section 70-B.

(d) a land owner owning.—

i) irrigated land exceeding fifty acres

but not exceeding one hundred

acres; or

ii) un-irrigated land exceeding one

hundred acres but not exceeding

two hundred acres,

300 per cent increase on

land revenue determined under the provisions of section 57 and

section 70.

iii) irrigated and unirrigated land the

aggregate area of which does not

exceed one hundred acres of

irrigated land, as determined under

section 70-B.]

70-B. for the purposes of section 56-A and 70-A— Determination

of ownership.

(a) one acre of irrigated land shall be reckoned as equivalent to two

acres of unirrigated land; provided that in calculating the aggregate

area of a land-owner the conversion is made from unirrigated to

irrigated land;

(b) land owned by a land-owner shall include all land owned by him,

whether such land is situated wholly within the province, or partly

within and partly outside the province, except the following:—

(i) land described in clauses (b), (c) and (d) of section 56; and

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(ii) share in shamilat of a village where the total area of such

shamilat does not exceed 25 acres; and

(c) “land-owner” shall include a person—

(i) who is an allottee or a grantee of any land under any scheme of

the Government, under which such allotment or grant is to

mature into ownership;

(ii) who has mortgaged his land, or any portion thereof with

possession; or

(iii) who has permanent rights and interest in land.

70-C (1) A person who after the 10th day of November 1975, acquires land or

increases the extent of his ownership of land , and by such acquisition owns land

in more than one patwar circle, whether such land is situated within the province

or partly within and partly outside the province, shall inform such authority

within such time, in such manner and form as the Board of Revenue may, by

notification, specify in this behalf.

Information

about increase

in the extent

of ownership.

(2) A land-owner who fails without reasonable cause to comply with the

provisions of sub-section (l) or the rules or orders made thereunder or willfully

furnishes incomplete or false information shall be deemed to have committed an

offence under the provisions of sub-section (2) of section 54-A.

70-D (1) Any land-owner entitled to exemption under section 56 or section

56-A from the payment of land revenue or reduction in land-revenue chargeable

under section 70-A, who has not been granted such exemption or land reduction

or any owner being aggrieved by the categorization of his land under section 70-

A may, at any time make an application, in such form and manner as may be

specified by the Board of revenue to the Assistant Collector of the area in which

his land or any part thereof is situated.

Exemption from

payment of or

reduction in land

revenue.

(2) On receipt of such application the Assistant Collector shall cause a

notice of the application to be served on the person on whom the liability to pay

the land-revenue may devolve as a result of the transfer of land and after

holding such inquiry as he considers necessary, shall pass orders, setting forth

his reasons therefor.

(3) Without prejudice to the provisions of sub-sections (i) and (2) the

Assistant Collector shall have the power to hold an inquiry and pass appropriate

orders if on receipt of any information or otherwise he is of opinion that any

land-owner who is liable to pay land-revenue, is not paying such land-revenue

or paying less than the amount of the land-revenue which he is liable to pay.

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provided that before passing final order he shall afford the person likely

to be affected by such order an opportunity of being heard.

(4) In exercising his powers under sub-section (2) or sub-section (3), the

Assistant Collector shall-

(a) not question the correctness or validity of a registered deed or

any mutation sanctioned in accordance with law relating to

transfer of land;

(b) follow, subject to the other provisions of this section, the

procedure as may be laid down by the Board of Revenue by

notified instruction in this behalf.

(5) Any person aggrieved by an order passed under sub-section (2) or

subsection (3) may, within one month from the date of such order, prefer an

appeal to the Collector, whose order thereon shall, subject to the powers of

revision of the Board of Revenue, be final.

70-E Notwithstanding anything contained in this Act, Government may, at

any time, by notification, prescribe the principle or the method or the procedure

by which, and the manner in which, exemption under section 56-A or

assessment under section 70-A shall be determined or announced.]

Method of

exemption or

assessment of

land revenue.

71. Government shall, subject to the provisions of section 72, from time to

time, make rules prescribing—

power to make

rules.

(a) the method by which the estimate of the money value of the net

assets of an estate or group of estates shall be made;

(b) the method by which assessment to land-revenue shall he made;

(c) the principles on which exemption from assessment shall be

allowed for improvements;

(d) the manner in which assessment shall be announced;

(e) thy manner in which the rate of assessment is to be calculated for

the purpose of subsection (3) of section 61.

72. Before making any rule under the provisions of section, 71, Government

shall, in addition to observing the procedure laid down in section 22 of the West

Pakistan General Clauses Act, 1956 (W.P. Act No. VI of 1956), publish, by

notification, a draft of the proposed rule for the information of persons likely to

be affected thereby.

procedure was to

be fallowed in the

making rules.

73. Government or the Board of revenue with the approval of Government

may, for the guidance of Revenue Officers from time to time, issue executive

instructions relating to all matters to which the provisions of this Chapter apply;

provided that such instruction shall be consistent with the provisions of this Act

and the rules made thereunder and