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Fire Force Act, 1964

Chapter IV - Expenditure on Maintenance of Force

(1) The entire expenditure in connection with the Force shall be met out of the Consolidated Fund of the State.

(2) Notwithstanding anything contained in any law for the time being in force, the local authority of any area in which this Act is in force shall pay to the State Government such contribution towards the cost of the portion of the Force maintained in that area as the State Government may direct from time to time.

Section 15 - Levy of fire tax

(1) The State Government may levy a cess called fire tax on lands and buildings which are situated in any area in which this Act is in force and on which property tax by whatever name called is levied by any local authority in that area.

(2) The fire tax shall be levied in the form of a surcharge on the property tax at such rate not exceeding ten percent of such property tax as the State Government may, by notification, in the official Gazette, determine.

Section 16 - Mode of assessment, collection, etc., of fire tax

(1) The authorities for the time being empowered to assess, collect and enforce payment of property tax under the law authorising the local authority of the area to levy such tax shall, on behalf of the State Government and subject to any rules made under this Act, assess, collect and enforce payment of the fire tax in the same manner as the property tax is assessed, paid and collected; and for this purpose, they may exercise all or any of the powers they have under the law aforesaid and the provisions of such law including provisions relating to returns, appeals, reviews, revisions, references and penalties shall apply accordingly.

(2) Such portion of the total proceeds of the fire tax as the State Government may determine shall be deducted to meet the cost of collection of the tax.

(3) The proceeds of the fire tax collected under this Act reduced by the cost of collection shall be paid to the State Government in such manner and at such intervals as may be prescribed.

Section 17 - Fees

(1) Where members of the Force are sent beyond the limits of any area in which this Act is in force, in order to extinguish a fire in the neighbourhood of such limits, the owner or occupier of the premises where the fire occurred or spread shall be liable to pay such fee as may be prescribed in this behalf:

Provided that in case where members of the Force are so sent in order to extinguish a fire occurring in or spreading to a hay stack, a fodder stack or a thatched hut, the owner or occupier of the premises where such fire occurred or spread shall not be liable to pay such fee.

(2) The fee referred to in sub-section (1) shall be payable within thirty days of the service of a notice of demand by the Director on the owner or occupier and if it is not paid within that period, it shall be recoverable as an arrear of land revenue.