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**Cess Act, 1880**

**Section 83 - Determination of proportion of profits when property in different districts Whenever any property assessable under this**

Section 83 Determination of proportion of profits when property in different districts Whenever any property assessable under this chapter lies in two or more districts, the 102102. Words subs. by Ben. Act 5 of 1915. [Board of Revenue] shall from time to time determine, out of 103103. Words subs. by W.B. Act 23 of 1964. [the total annual despatches or the total annual net profits, as the case may be,] stated in the return, or in the valuation of 103103. Words subs. by W.B. Act 23 of 1964. [such despatches issuing from, or such profits accruing in, the territories] 104104. Words subs. by Ben. Act 5 of 1915. [within its jurisdiction], and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively, and the proportion of the road cess due thereon which shall be assigned to the 101101. Words subs. by Ben. Act 3 of 1885. [District Road Fund] of each district concerned.