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**Cess Act, 1880**

**Section 107B - Definitions 127127.Sec.107B inst. by Ben. Act 11 of 1934. In this chapter, unless there is anything repugnant in the**

1) "acreage rate" means the rate per acre of land determined in accordance with the provisions of this chapter; (2) "annual value of any land" means the sum of money calculated by multiplying the area of the land by the acreage rate applicable to such land; (3) "cess" means the road cess and the public works cess; (4) "cess-free land" means all land in respect of which, in accordance with the provisions of