

*Public Defaulters.***No. 6 of 1873.**

**An Ordinance to prescribe the order in which the property  
of Public Defaulters may in certain cases  
be seized and sold.**

*(See No. 5 of 1876.)*

**W**HEREAS "The Police Ordinance, 1865," and the Ordinance No. 5 of 1866, entitled "An Ordinance to facilitate the recovery of moneys due as commutation of the Paddy Tax and of the performance of Labour," authorized the seizure and sale of the property of persons making default in the payment of the tax for the maintenance of the police, or the commutation of the paddy tax, or the commutation for the performance of labour, and it is expedient to prescribe the order in which such property may be seized and sold: It is therefore hereby enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof, as follows:

Preamble.

**1** Whenever it shall be necessary to seize and sell the property of any person making default in the payment of the said tax or commutation, it shall be the duty of the officer authorized by the said Ordinances to seize and sell property to observe the following order in carrying out such seizure and sale:

Order to be observed in seizing and selling property for recovery of tax or commutation.

- (1) The movable property of the defaulter, wheresoever the same may be found, sufficient in the opinion of the officer seizing and selling the property to cover the amount of the tax due and the charges incurred in the recovery of the same. Provided that in the case of default in the payment of the tax due for the maintenance of the police under "The Police Ordinance, 1865," any movable property, to whomsoever the same may belong, which shall be found in or upon any house, building, land, or tenement for which such tax shall be due, may be seized and sold. But it shall not be lawful to seize any movable property which may be found in or upon any house, building, land, or tenement, in respect of which such tax shall be due, for any arrears of tax due beyond two quarters next preceding such seizure, unless such movable property shall belong to any person who was the owner or a joint owner of the said house, building, land, or tenement at the time the arrears beyond such two quarters accrued and became due; or unless such movable property shall belong to any person who shall have occupied the said house, building, land, or tenement at the time when the said last-mentioned arrears accrued and became due.

Movables of defaulter wherever found, and, in the case of the police tax, of any person in the premises for which tax is due.

Proviso: property of others may not be seized for arrears of tax beyond two quarters.

Exceptions.

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Rents and profits.

(2) Failing such movable property, the rents and profits of the house, building, land, or tenement for which such tax or commutation shall be due, for a term sufficient, in the opinion of the officer seizing and selling the property, to cover the amount of the tax or commutation due and the charges incurred in the recovery of the same.

Building materials and timber.

(3) Failing such rents and profits, the materials of any house or building standing on the land for which such tax or commutation shall be due, and the timber growing thereon, sufficient, in the opinion of the officer seizing and selling the property, to cover such tax or commutation and the charges as aforesaid. And the purchaser of such materials or timber shall be entitled to pull down or cut and remove the same within the time allowed him for that purpose by the officer carrying out such seizure and sale.

Premises on which tax is due, or a portion thereof.

(4) Failing such building materials and timber, the house, building, land, or tenement for which such tax or commutation shall be due, or, if a portion thereof, sufficient to cover such tax or commutation and the charges as aforesaid can, in the opinion of the officer seizing and selling the property, be conveniently separated from the rest, such portion only.

Proviso.

Provided, however, that no officer shall be liable in damages by reason of his not duly observing such order, unless the person claiming such damages shall establish to the satisfaction of the court that the defaulter, or some person on his behalf, pointed out to such officer at the time he was making the seizure of such defaulter's property, free and unclaimed property sufficient to cover the amount of the tax or commutation, and charges as aforesaid, which was liable to seizure, in the first instance, according to the order hereby established, but which such officer nevertheless failed to seize.

Commencement of Ordinance.

2 This Ordinance shall come into operation at the date of the passing thereof.

3rd February, 1873.