

## **Decree of Law no. 53 for the year 35**

### **Concerning the evaluation of the agricultural land' rental value; as a base for modifying agricultural land tax.**

#### **Article 1:**

The annual rent of the agricultural land is evaluated every 10 years in order to modify the agricultural land tax. The evaluation should start 3 years at most before the end of every period.

#### **Article 2:**

A committee called "division and evaluation committee" is formed in every village by the leadership of a delegate of the ministry of finance, the membership of delegate from the ministry of agriculture, another from the survey department, the mayor of the village, two of the farmers, of whom one is the member of the administrative board of one of the agriculture cooperatives and chosen by the governor. This committee examines the fertility of the land of every hod (pieces of land) in the village and makes sure whether the hod'land has the same degree of fertility or not. In the last case; the land are divided into sections each of which has similar fertility and its area not less than 20 feddan.

#### **Article 3:**

whenever the division process is achieved, the committees stated in the previous article in every city specify a medium rent per the feddan from every hod's land or section from the hod. An advertisement is published in the gazette as well as in the village that states the date of starting work and the publicity should be 15 days at least before that.

Every land owner has the right to attend the evaluation of the rental value of the hod's land among which his land are situated. The committees' decisions are considered legal if issued by four members at least, of whom one is the delegate of the government.

#### **Article 4:**

The committee evaluates the land' rental value after viewing them and listening to the remarks of the concerned owners; taking into consideration the instructions of the ministry of finance-on the approval of the cabinet; concerning the rules that should be followed in that respect.

**Article 5:**

If the committees found the rent of some land in the hod or in the hod's section is not equal to the rent of the rest of the land of the hod or the hod's section, they have the right to evaluate the annual rent of these land according to their case.

**Article 6:**

The annual rent evaluations decided by the committees are published- after being authorized by the minister of finance - on the doors of the governorate's or directorate's divans, on the police stations ', the mayors 'houses and the houses of the sheikhs of the estates in which the land are situated. The fulfillment of these procedures should be published in the gazette.

**Article 7:**

Tax payer has the right to appeal against these evaluations within the 30 days that follow the date of publicity in Al-Wakae'a Almasria "Egyptian events" newspaper. The appeal application should be handed in the governorate with a receipt or it may be sent in a registered letter along with a receipt of 50 piaster paid per each feddan or less than feddan. The charge shouldn't exceed 20 L.E. The government may appeal against these evaluations in the date stated in the previous paragraph if it finds out that the rental value evaluation of some hods' land or a part or section of it is less than its value. The appeal's memo is presented to the governor by the director of the RTA directorate.

The appeal is settled by a committee formed in each governorate from the head of RTA or his representative as the head of the committee, a judge delegated by the public association of the primary court located within the governorate's province, a representative of both the ministry of finance and of agriculture chosen by the specialized minister in addition to three tax payers chosen by the governorate's council .These tax payers should be among the members of the governorate's council who do not own land in their working area.

The committee's work isn't legal unless five of its members at least -among them the head of the committee and one of the governorate's council members- are present.

The committee of the governorate; whose capital is the nearest to one of the following governorates: Matrooh, El-Wadi el Gadid and the Red Sea, settles the appeal requests presented by tax payers in these governorates. The committee should examine the land being appealed for, and issues its decision according to the majority of votes; if both sides are equal, the head's side outweighs.

The whole fee is refunded to the tax payer if the committee decided to decrease the evaluations being appealed against.

If the committee decided to decrease the evaluations of part of the area being appealed against, only part of the fee equal to that part of land will be refunded.

**Article 8:**

It is not allowed to appeal against the decisions of the evaluation committees and the appeal committees (this article is canceled according to law no. 11 for the year 1972).

**Article 9:**

The ministries of finance, justice and agriculture have to execute this law each one according to its concern. The minister of finance and economy has the right to issue the decision necessary for executing this law which is affected starting at the same date of its publicity in the gazette.

This law has been published in "Al-Wakae'a Almasria" issue no. 45 in 20/5/1935.