

Procedure
for determin-
ing non-
agricultural
assessment
of lands in
non-urban
areas.

110. (1) The Collector shall subject to the approval of the Commissioner, by notification in the *Official Gazette*, divide the village in non-urban areas into two Classes—Class I and Class II—on the basis of the market values of lands, due regard being had to the situation of the lands, the non-agricultural purpose for which they are used, and the advantages and disadvantages attaching thereto.

¹[(1A) Notwithstanding anything contained in sub-section (1), any area of a village or group of villages which has been notified as an “urban area” under clause (42) of section 2 shall, on the date of coming into force of the Maharashtra Land Revenue Code (Amendment) Act, 2003, cease to be such urban area and shall, from the said date, be deemed to be Class I village for the purposes of assessment of non-agricultural assessment of such village under this Code :

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2003.

Provided that, nothing contained in sub-section (1A) shall in any way affect the liability of an assessee for payment of any tax which has already been assessed and accrued prior to the said date in respect of such notified urban area :

Provided further that, notwithstanding anything contained in sub-section (1A), any tax already levied and paid before the said date, in respect of such notified urban area, shall not be refunded.]

(2) The Collector shall, subject to the general or special orders of the State Government, assess lands falling in Class I according to the non-agricultural purpose for which they are used at a rate ²[not exceeding ten *paise*] per square metre per year, and those falling in Class II at a rate ³[not exceeding five *paise*] per square metre per year, regard being had to the market value of lands used for the non-agricultural purpose, so however, that the assessment so fixed is not less than the agricultural assessment which may be leviable on such land.

Procedure for
determining
non-agricul-
tural assess-
ment in urban
areas.

111. The Collector shall divide urban areas into blocks on the basis of the market value of lands, due regard being had to the situation of the lands, the non-agricultural purposes for which they are used, and the advantages and disadvantages attaching thereto.

Non-
agricultural
assessment
not to exceed
three percent.
of full market
value.

112. The non-agricultural assessment on lands in each block in an urban area shall not exceed three per cent. of the full market value thereof, when used as a building site.

Power of
Collector to
fix standard
rate of non-
agricultural
assessment.

113. (1) Subject to the provisions of section 112, the ⁴[the State Government shall, or if so authorised by the State Government, by notification in the *Official Gazette*, the Collector shall,] fix the rate of non-agricultural assessment per square metre of land in each block in an urban area (to be called “the standard rate of non-agricultural assessment”) at such percentage of the full market value of such land as may be prescribed.

⁵[*Explanation.*—For the purposes of this sub-section, the full market value shall be estimated in the prescribed manner on the basis of the land rates as determined and issued in the form of Annual Statement of rates, by the Chief Controlling Revenue Authority under the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995 framed under the Bombay Stamp Act, 1958, immediately preceding the year in which the standard rate of non-agricultural assessment is to be fixed.]

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¹ This sub-section was inserted by Mah. 21 of 2003, s. 3.

² These words were substituted for the words “not exceeding two *paise*” by Mah. 24 of 2007, s. 2(a).

³ These words were substituted for the words “not exceeding one *paise*”, *ibid*, s. 2(b).

⁴ These words were substituted for the words “Collector shall, with the approval of the State Government” by Mah. 23 of 1999, s. 3(1)(a).

⁵ This *Explanation* was substituted for the existing *Explanation* *ibid*., s. 3(1)(b).