

(3) The standard rate of non-agricultural assessment fixed or revised as aforesaid shall be published in the *Official Gazette*, and in such other manner as may be prescribed before they are brought into force.

Rate of  
assessment  
of lands  
used for non-  
agricultural  
purposes.

**114.** (1) Subject to the provisions of this section, the rate of assessment in respect of lands in urban areas—

(a) used for purposes of residential building, shall be the standard rate of non-agricultural assessment;

(b) used for the purpose of industry, shall be one and one-half times the standard rate of non-agricultural assessment.

<sup>1</sup>[(c) used for purposes of commerce, shall be thrice the standard rate of non-agricultural assessment in the areas within the limits of all the other municipal corporations, excluding the area of the Mumbai City District in the Mumbai Municipal Corporation area, and twice the standard rate of non-agricultural assessment in the remaining urban areas of the State.]

<sup>2</sup>[*Explanation*.—For the purposes of this clause, “other municipal corporation” and “Mumbai Municipal Corporation” shall have the same meaning as assigned to them in the *Explanation* to section 47A;]

(d) used for any other non-agricultural purpose, shall be fixed by the Collector, at a rate not less than the standard rate of non-agricultural assessment, and not exceeding one and one-half times that standard rate, regard being had to the situation, and special advantages or disadvantages attaching to such lands.

(2) Where any land is used for any non-agricultural purpose for a period of six months or less, the non-agricultural assessment shall be half of that fixed for land used for that non-agricultural purpose.

(3) Notwithstanding anything in this section, the Collector may in respect of any land in a block fix the non-agricultural assessment for that land at a rate not less than seventy-five per cent. of the rate fixed in sub-section (1) but not exceeding by twenty-five per cent. the rate so fixed for the particular use, regard being had to the situation, and special advantages or disadvantages attaching to such land.

Date of  
commence-  
ment of non-  
agricultural  
assessment.

**115.** <sup>3</sup>[Except as otherwise directed by the State Government in the case of co-operative societies and housing boards established under any law for the time being in force in this State, the non-agricultural assessment] shall be levied with effect from the date on which any land is actually used for a non-agricultural purpose.

<sup>4</sup>**116.** [\* \* \* \* \*]

<sup>1</sup> This clause was substituted for clause (c) by Mah. 23 of 1999, s. 4 (a).

<sup>2</sup> This *explanation* was substituted for the existing *Explanation* *ibid.*, s. 4(b).

<sup>3</sup> These words were substituted for the words “The non-agricultural assessment” by Mah. 4 of 1970, s. 4.

<sup>4</sup> Section 116 was deleted by Mah. 9 of 2002, s. 3.