

(2) In any decree passed in a suit for the enforcement of the charge created by sub-section (1), the Court may order the payment to the Corporation of interest on the sum found to be due at such rate as the Court deems reasonable from the date of the institution of the suit until realisation, and such interest and the cost of enforcing the said charge, including the costs of the suit and the cost of bringing the premises or moveable property in question to sale under the decree; shall, subject as aforesaid, be a fresh charge on such premises and moveable property along with the amount found to be due, and the Court may direct payment thereof to be made to the Corporation out of the sale proceeds.

¹[141A (1) If any person liable to pay property tax under this Chapter does not pay the property tax within the time prescribed for its payment under the rules made therefor, there shall be paid by such person for the period commencing on the date of the expiry of the aforesaid prescribed time and ending on the date of the payment of the amount of property tax, simple interest at the rate of eighteen per cent. per annum on the amount of property tax not so paid or any less amount thereto remaining unpaid during such period:

Levy of interest on the sum due on account of property tax.

Provided that where the property tax for an official year commencing on the first day of April, 1986 or for any official year thereafter in respect of premises used exclusively for residential purpose the rateable value of which does not exceed three hundred rupees is not paid before the end of the official year to which such tax relates but is paid thereafter, the interest shall be leviable for the period commencing on the date immediately after the expiry of the official year and ending on the date of the payment of the property tax.

(2) The interest levied under sub-section (1) may be recovered in the manner specified in section 128 for recovery of a municipal tax.]

²[³PROPERTY TAXES

141AA. For the purposes of sub-section (1) of section 127, property taxes shall comprise the following taxes which shall, subject to exceptions, limitations and conditions hereinafter provided, be levied on bulidings and lands in the City:-

Property taxes of what to consist and at what rate leviable.

(a) a water tax at such percentage of the amount of general tax levied under section 141B as the Corporation shall deem reasonable, for providing water supply for the City:

Provided that the Corporation shall, with the previous sanction of the State Government, fix the minimum amount of such tax to be levied and may fix different minima for different classes of properties:

Provided further that the minimum amount of such tax to be levied shall,-

(i) in respect of any one separate holding of land or of any one building (not being premises used exclusively for residential purpose) or of any one portion of a building which is let as a separate holding and which is not used exclusively for residential purpose, be not less than five rupees per mensem for any official year;

(ii) in respect of any premises used exclusively for residential purpose, be not less than three rupees per mensem for any official year.

(b) a conservancy and sewerage tax at such percentage of the amount of general tax levied under section 141B as will in the opinion of the Corporation suffice to provide for the collection, removal and disposal of all excrementitious and polluted matters from privies, urinals and cesspools and for efficiently maintaining and repairing the municipal drains constructed or used for the reception or conveyance of such matters:

Provided that the Corporation shall, with the previous sanction of the State Government, fix the minimum amount of such tax to be levied and may fix different minima for different classes of properties:

Provided further that the minimum amount of such tax to be levied in respect of any one separate holding of land or of any one building or of any one portion of a building which is let as a separate holding shall be not less than two rupees per mensem for any official year and that the amount of such tax to be levied in respect of any hotel, club, industrial premises or other large premises may be specially fixed under section 137:

1. Section 141A was inserted by Guj. 5 of 1986, s. 3.

2. The heading "Property tax" and sections 141B, 141C, 141D, 141E and 141F were inserted by Guj. 3 of 1999, s.5.

3. The heading "PROPERTY TAXES" and sections 141AA were inserted by Guj. 2 of 2007, s.3.