

Provided also that while determining the rate of such tax under section 99 of 150, the Corporation may determine different rates for different classes of properties;

(c) a general tax which may be levied in accordance with the provisions of section 141B, if the Corporation so determines on a graduated scale;

(d) betterment charges leviable under Chapter XVI.

*Explanation.*—(i) Where any portion of a building or a land is liable to a higher rate of the general tax, such portion shall be deemed to be a separate property for the purpose of municipal taxation.

(ii) The water tax for providing water supply for the City and the conservancy tax for the collection, removal and disposal of all excrementitious and polluted matters from privies, urinals and cess-pools and for efficiently maintaining and repairing the municipal drains may be levied and collected jointly as ‘water and sewerage charges’ at the rate based on the carpet area and the type of the property.]

<sup>1</sup>[General tax] at what rate leviable.

**141 B.** (1) For the purposes of <sup>2</sup>[clause (c) of section 141AA, general tax] shall, subject to such exceptions, limitations and conditions hereinafter provided, be levied annually on buildings and lands in the City at such rate per square metre of the carpet areas of buildings and of the areas of lands (hereinafter referred to as “the rate of tax”) as the Corporation may determine.

(2) For the purpose of levy of tax on buildings in the City under sub-section (1),—

(a) the buildings may be classified into residential buildings and buildings other than residential; and

(b) the Corporation may determine one rate of tax for residential buildings and the other rate of tax for buildings other than residential :

Provided that it shall be lawful for the Corporation to determine for residential buildings, the carpet area of which does not exceed forty square metres, such rate of tax as is lower than the rate of tax determined for residential buildings generally under this sub-section.

(3) The rate of tax determined under sub-section (1) read with sub-section (2) shall not—

(a) in respect of residential buildings, be less than ten rupees per square metre of carpet area and more than forty rupees per square metre of carpet area, and

(b) in respect of buildings other than residential, be not less than twenty rupees per square metre of carpet area and more than eighty rupees per square metre of carpet area.

(4) The Corporation may, subject to rules, increase or decrease or neither increase nor decrease the rate of tax determined under sub-section (1) read with sub-sections (2) and (3),—

(a) in the case of residential buildings, having regard to the following factors, namely :—

(i) the market value of the land in the area of the City in which the buildings are situate,

(ii) the length of the time of the existence of the buildings,

(iii) the type of the buildings, and

(iv) whether the buildings are occupied by owners or tenants,

(b) in the case of buildings other than residential, having regard to the following factors, namely :—

(i) the market value of the land in the area of the City in which the buildings are situate.

(ii) the length of the time of the existence of the buildings

(iii) the purpose for which the buildings are used, and

(iv) whether the buildings are occupied by owners or tenants.

1. In the marginal note these words were substituted for the words “Property tax” by Guj. 2 of 2007, s. 4(3).

2. These words brackets, figures and letters were substituted for the words brackets and figures “sub-section (1) of section 127, property tax” by Guj. 2 of 2007, s. 4(1).