

## PROPERTY TAXES.

*Property Taxes Leviable.*

SECTIONS.	Page No.
129. Property taxes of what to consist and at what rate leviable	69
129A. Temporary reduction in minimum rate of general tax in respect of Corporations of Baroda and Surat and validation of action taken.	70
129B. Temporary reduction in minimum rate of general tax in respect of the Corporation of Rajkot and validation of action taken.	70
130. Water tax on what premises levied.	70
131. Conservancy tax on what premises to be levied.	70
132. General tax on what premises to be levied.	71
133. Payments to be made to Corporation in lieu of general tax by State Government.	71

*Special provisions relating to water and conservancy taxes.*

134. Fixed charges and agreements for payments in lieu of taxes for water supplied.	72
135. Government to be charged for water by measurement.	72
136. Supply of water at public drinking fountains, etc. not to be taxed.	72
137. Conservancy tax may be fixed at special rates in certain cases.	73
138. Water tax or conservancy tax paid by any person may be recovered by him from the occupier of the premises for which it is paid.	73

*Liability for Property Taxes.*

139. Primary responsibility for property taxes on whom to rest.	73
139A. Apportionment of responsibility for property tax when the premises assessed are let or sub-let.	74
140. When occupiers may be held liable for payment of property taxes.	74
141. Property taxes to be a first charge on premises on which they are assessed.	74
141A. Levy of interest on the sum due on account of property tax.	75

*Property Taxes.*

141AA. Property taxes of what to consist and at what rate leviable.	75
141B. General taxes at what rate leviable.	76
141C. Property taxes on what buildings and Lands to be levied.	77
141D. Payments to be made to Corporation in lieu of property taxes.	77
141E. Rebate in certain cases.	77
141F. Application of certain sections to levy of property taxes.	77