

## Property Taxes.

## Property-taxes leviable.

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

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

<sup>1</sup>[(a) a water tax at such percentage of their rateable value as the Corporation shall deem reasonable, for providing a 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 commencing on the first day of April, 1993;

(ii) in respect of any premises used exclusively for residential purpose, be not less than three rupees per mensem for any official year commencing on the first day of April, 1993 ;

(b) a conservancy tax at such percentage of their rateable value 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 cess-pools and for efficiently maintaining and repairing the municipal drains constructed or used for reception or conveyance of such matters:

Provided that 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 commencing on the first day of April, 1993 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:

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

(c) a general tax of not less than twelve per cent. <sup>2</sup>[but not more than thirty per cent.] of their rateable value, which may be levied, if the Corporation so determines on a graduated scale;

<sup>3</sup>[\* \* \* \* \*]

<sup>4</sup>[(d) betterment charges leviable under Chapter XVI.]

*Explanation.*—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.

1. Clause (a) and (b) were substituted by Guj. 15 of 1993, s. 2.

2. These words were inserted by Guj. 8 of 1968, s. 4(2) (i).

3. The Proviso was deleted, *ibid.*, s. 4 (2) (ii)

4. Clause (d) was added by Guj. 19 of 1964, s. 5.