

(5) In lieu of the <sup>1</sup>[General tax] leviable under sub-section (1) read with sub-sections (2) and (3), there shall be levied annually on,—

(a) residential huts, and

(b) residential tenements in a *chawl*, each such tenement having carpet area not exceeding twenty-five square metres,

Such amount of tax as the Corporation may determine:

Provided that the amount so determined shall not be less than such amount as the State Government may, by notification in the *Official Gazette*, specify.

*Explanation.*— For the purpose of levy of tax under this section, where an addition is made to an existing building whereby the carpet area of that building is increased, such addition shall be treated as a separate building and the length of the time of its existence shall be computed from the year in which the addition is made.

**141C.** The <sup>2</sup>[property taxes] shall be levied in respect of all buildings and lands in the City except the buildings and lands vesting in the Government and used solely for the public purpose and not used or intended to be used for purpose of trade or profit, or vesting in the Corporation, in respect of which the said tax, if levied, would under the provisions hereinafter contained be primarily leviable from the Government or the Corporation, respectively.

<sup>2</sup>[Property taxes] on what buildings and lands to be levied.

**141D.** The State Government shall pay to the Corporation annually by the 31st day of March in every year in lieu of <sup>3</sup>[property taxes] from which buildings and lands vesting in the State Government are exempted by section 141C, eight-tenths of the amount of tax which would be payable by an ordinary owner on account of property tax if such buildings and lands had vested in him.

Payments to be made to Corporation in lieu of <sup>3</sup>[property taxes].

**141E.** (1) There shall be given a rebate of fifteen per cent. of the amount of <sup>4</sup>[General tax] leviable on buildings,—

Rebate in certain cases.

(a) to which private water supply is not furnished from, or which are not connected by means of communication pipes with, any municipal water works, or

(b) which are not situate in any portion of the City in which the Commissioner has given public notice that the Corporation has arranged to supply water from municipal water works by means of private water connections or public stand posts, fountains or by any other means.

(2) There shall be given a rebate of twenty per cent. of the amount of <sup>4</sup>[General tax] leviable in respect of a cellar or any floor other than a ground floor, of a building other than residential.

<sup>5</sup>[**141F.** The provisions of sections 140, and 141A shall apply in relation to property taxes levied under section 141AA subject to modifications specified in Appendix I-A.]]

Application of certain sections to levy property taxes.

#### *Tax on vehicles, Boats and Animals.*

**142.** (1) Except as hereinafter provided, a tax at rates not exceeding those prescribed by order in writing by the <sup>6</sup>[State] Government in this behalf from time to time shall be levied on vehicles, boats and animals of the descriptions specified in the order, when kept for use in the City for the conveyance passengers or goods in the case of vehicles and boats and for riding, racing, draught or burden in the case of animals:

Tax on vehicles, boats and animals.

Bom. LXV of 1958.

<sup>7</sup>[Provided that no tax shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.]

1. These words were substituted for the words “property tax” by Guj. 2 of 2007, s. 4(2).

2. These words were substituted for the words “property tax”, *ibid.*, s. 5.

3. These words were substituted for the words “property tax”, *ibid.*, s. 6.

4. These words were substituted for the words “property tax”, *ibid.*, s. 7.

5. Section 141F was substituted, *ibid.*, s. 8.

6. This word was substituted for the words “Provincial” by the Adaptation of Laws Order, 1950.

7. This proviso was inserted by Bom. 65 of 1958, s. 25, Third Schedule.