

(b) the rateable value of each such ¹[building or land or as the case may be, premises] determined in accordance with the provisions of this Act and the rules;

(c) the name of the person primarily liable for the payment of the property taxes, if any, leviable on each such building or land ²[or as the case may be, premises];

(d) if any such building or land ²[or as the case may be, premises] is not liable to be assessed to the general tax, the reasons of such non-liability;

(e) when the rates of the property-taxes to be levied for the year have been duly fixed by the Corporation ³[and either the period] fixed by public notice, as hereinafter provided, or the receipt of complaints against the amount of rateable value entered in any portion of the assessment book has expired, ⁴[or the complaint if any, made against any entry has been disposed of in accordance with the provisions hereinafter contained], the amount at which each building or land ⁵[or premises] entered in such portion of the assessment-book is assessed to each of the property-taxes, if any, leviable therein;

(f) if under section 134 or 135, a charge is made for water supplied to any building or land ⁶[or premises] by measurement, or the water-tax or charge for water by measurement is compounded for, or if, under section 137, the conservancy tax for any building or land ⁶[or premises] is fixed at a special rate the particulars and amount of such charge, composition or rate;

(g) such other details, if any, as the Commissioner from time to time thinks fit to direct.

10. ⁷[(1) The assessment-book may, if the Commissioner thinks fit, be divided into sections with reference to such purposes as the Commissioner may determine and each section may be given a name or number as the Commissioner may determine.]

The assessment book to be made separately for each ward and in parts if necessary.

⁸[(2) The sections of the assessment-book shall collectively constitute the assessment-book.]

11. (1) When any building of land ⁹[or premises] is let to two or more persons holding severally, the Commissioner may, for the purpose of assessing such building or land ⁹[or premises] to the property taxes, either treat the whole thereof as one property, or, with the written consent of the owner of such building or land ⁹ [or premises] treat each several holding therein or any two or more of such several holdings together, or each floor or flat, as a separate property.

Treatment of property which is let to two or more persons in separate occupancies.

(2) When the Commissioner has determined to treat all the several holdings comprised within any one building or land ⁹ [or premises] under this section as one property he may, subject to any general conditions which may from time to time be prescribed by the Standing Committee in this behalf, at any time not later than seven days before the first day of any half-year for which an instalment of general tax will be leviable in respect of the said property, sanction a draw-back of one-fifth part of the general tax so leviable.

(3) Every person who applies for a draw back under sub-rule (2) shall furnish to the Commissioner full and correct information regarding the property in respect of which the claim for drawback is made and the several holdings comprised therein in such form and with such particulars as may be required by the Commissioner in accordance with the general conditions prescribed in this behalf by the Standing Committee.

1. These words were substituted for the words "building and land," by Guj. 8 of 1968, s.12 (4) (ii).

2. These words were inserted, *ibid.*, s. 12 (4) (iii).

3. These words were substituted for the words "and the period", *ibid.*, s. 12 (4) (iv) (a).

4. These words were substituted for the words and in the case of any such entry which is complained against, when such complaint has been disposed of in accordance with the provisions hereinafter contained, *ibid.*, s. 12 (4) (iv) (b).

5. These words were inserted, *ibid.*, s. 12 (4) (iv) (c).

6. These words were inserted, *ibid.*, s. 12 (4) (iv) (d).

7. Sub-rule (1) was substituted *ibid.* s. 12 (5)(i).

8. Sub-rule (2) was substituted, *ibid.*, s. 12 (5) (ii).

9. These words were inserted, *ibid.*, s. 12 (6).