

**Urban Development & Urban Housing Department Resolution No.AMN/802001/3614/P, dtd.25<sup>th</sup> September,2001 schedule**

The following Taxation Rules Amendment-2001 made under the provision of Section 454 of the Act shall come into force from 1<sup>st</sup> April, 2001

*Amend-  
ment  
of  
Schedule A  
of Bom  
LIX  
of 1949.*

**1. In the principal Act, in the Schedule-A, in Chapter VIII, -**

- (1) in the sub-heading appearing under the heading "TAXATION RULES", after the words "Property Taxes" the words, figures and letter "**levied under section 129 or Property Tax levied under section 141B**" shall be added ;
- (2) in rule 1, in sub-rule (1), for the words "property taxes" the words "**property taxes or, as the case may be, property tax**" shall be substituted;
- (3) in rule 2, in sub rule (3), for the words "the property taxes" the words "**the property taxes of, as the case may be, the property tax**" shall be substituted;
- (4) in rule 3,
  - (a) in sub rule (1) –
    - (i) for the words "a property tax" the words "**a property tax or, as the case may be , the property tax**" shall be substituted;
    - (ii) for the words "all property taxes" the words "**all property taxes or, as the case may be, the property tax**" shall be substituted;
  - (b) in sub rule (2), for the words "property taxes" occurring as two places, the words "**property taxes or, as the case may be, property tax**" shall be substituted.
- (5) in rule 5, in sub-rule (1), for the words "the property taxes" the words "**the property taxes or, as the case may be, the property tax**" shall be substituted;
- (6) in rule 6,
  - (a) in sub-rule (1) for the words "a property tax" the words "**a property tax or, as the case may be, the property tax**" shall be substituted;

- (b) in sub rule (2) for the words “every such property tax” the words “**every such property tax or, as the case may be, such property tax**” shall be substituted;
- (7) in rule 8, for words “any property tax” the words “**any property tax of, as the case may be, the property tax**” shall be substituted:
- (8) After rule 8, but before the sub heading “Assessment Book”, the following sub heading and rules shall be inserted, namely:

**“Increase or decrease of rate of property tax having regard to Factors specified in sub-section (4) of section 141B”.**

*Increase or  
Decrease of  
Rate of  
Property tax  
Determined  
For  
Residential  
Buildings*

**8A**

(1) The rate of tax determined for the residential buildings under sub section (1) read with sub section (2) & (3) of section 141 B (hereinafter referred to as “the specified rate”) shall be increased or decreased or neither increased nor decreased according to sub rules (2), (3), (4) and (5).

**(2) Location Factor**

The specified rate shall be increased or decreased having regard to the class of the area in which the residential buildings are situate, as follows, namely :-

- (a) The specified rate shall be increased by multiplying it by **1.60** in respect of the buildings situate in the area classified as “**A**”;
- (b) The specified rate shall be increased by multiplying it by **1.10** in respect of the buildings situate in the area classified as “**B**”;
- (c) The specified rate shall be decreased by multiplying it by **0.90** in respect of the buildings situate in the area classified as “**C**”;
- (d) The specified rate shall be decreased by multiplying it by **0.60** in respect of the buildings situate in the area classified as “**D**”.

- Provided that The Municipal Corporation may increase the multiplying factor shown in “(a) to (d)” above not exceeding overall limit of 40% of the factor value indicated there in.

**(3) Age Factor**

The specified rate shall be decreased or neither be increased nor be decreased having regard to the length of the time of the existence of the residential building as follows, namely :-

- (a) The specified rate shall be neither increased nor decreased in respect of the buildings, the length of the time of the existence of which does not exceed ten years,
- (b) The specified rate shall be decreased by multiplying it

- (i) by **0.85** in respect of the buildings, the length of the time of the existence of which, exceeds ten years but does not exceed twenty years.

- (ii) by **0.70** in respect of the buildings, the length of the time of the existence of which, exceeds twenty years but does not exceed thirty years,

- (iii) by **0.60** in respect of the buildings, the length of the time of the existence of which exceeds thirty years but does not exceed forty years,

- (iv) by **0.50** in respect of the buildings, the length of the time of the existence of which exceeds forty years.

- Provided that The Municipal Corporation may increase the multiplying factor shown in “(a) to (b) (i), (ii), (iii)& (iv)” above not exceeding the overall limit of 40% of the factor value indicated there in.

**(4) Type of building Factor**

The specified rate shall be increased or decreased or neither be increased nor be decreased having regard to the type of the residential buildings as follows, namely :-

- (a) The specified rate shall be increased by multiplying it by it **1.50** in respect of the buildings which are independent bungalows.

- (b) The specified rate shall be neither increased nor decreased in respect of the buildings, which are either row houses or tenements.

- (c) The specified rate shall be decreased by multiplying it :-

- (i) by **0.70** in respect of the buildings which are flats;

- (ii) by **0.70** in respect of the buildings which are situate in pol or on village site land;
  - (iii) by **0.50** in respect of the buildings situate in the chawls, consisting of tenements (dwelling units) each having carpet area exceeding twenty-five square metres.
- Provided that The Municipal Corporation may increase the multiplying factor shown in “(a) to (c) (i), (ii), & (iii)” above not exceeding the overall limit of 40% of the factor value indicated there in.

**(5) Occupancy Factor**

The specified rate shall be increased or neither be increased nor be decreased having regard to the occupancy of the residential buildings by owners or tenants as follows, namely :-

- (a) The specified rate shall be neither increased nor decreased in respect of the buildings which are occupied by owners
- (b) The specified rate shall be increased by multiplying it by **2.0** in respect of the buildings, which are occupied by tenants.

- Provided that The Municipal Corporation may increase the multiplying factor shown in “(a) & (b)” above not exceeding the overall limit of 40% of the factor value indicated there in.

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*Ultimate  
rate of tax  
how derived ?*

- (6) The ultimate rate of tax to be levied in respect of a building shall be derived by multiplying the specified rate by such number as is obtained by multiplying each number relating to increases or decreases referred to sub rules (2), (3), (4) and (5) and relevant to the building.

*Ultimate  
amount of tax  
how  
determined?*

- (7) The ultimate amount of tax to be levied in respect of a building shall be determined by multiplying the carpet area of the building by the ultimate rate of tax derived as per sub rule (6) above.

- Provided that the amount of tax determined under sub rule(7) above shall not be less then such amount as the Corporation may, from time to time, determine, provided further that the amount so determined shall not be less then the amount the state government may, by notification in official Gazette, specify under sub section (5) of section 141 B of the Act.

(8) In lieu of property tax leviable under sub rule (7) an amount of tax as the Corporation may determine from time to time shall be levied annually on-

- (a) Residential huts
- (b) Residential tenements (dwelling units) in a chawl, each such tenement having carpet area not exceeding 25 sq. metres.

- Provided that the amount so determined shall not be less than the amount, the state government may, by notification in official Gazette, specify under the provision of sub section (5) 141 B of the Act.

***Explanation: -***

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

- Provided that if any minor additions/alterations are made on the same floor of the building which results in the increase of carpet area not exceeding 10 % of the carpet area of the building, such addition shall not be treated as a separate building and the area of such additional construction shall be added in the carpet area of the building on record prior to such addition.

***Illustration – I.***

Assuming that the specified rate of tax is **Rs. Ten** per square metre and there is a residential building having carpet area of **fifty square metres** and it

- falls in area classified as B under sub rule (2) of Rule 8A,
- is of 25 years age
- is a flat
- is occupied by tenant

the ultimate amount of the property tax payable will be determined as under based on sub rule (2)to( 7).

**FORMULA**

Ultimate amount of property tax payable =  
 carpet area of the residential building x specified rate of tax x (location Factor as applicable x age Factor as applicable x type of building Factor as applicable x occupancy Factor as applicable)  
 Factors applicable to the building:

Carpet area of residential building.	Specified Rate of Tax.	Location Factor.	Age Factor.	Type of building Factor.	Occupation Factor.
<b>50 sq. mtr.</b>	<b>Rs 10</b>	<b>1.10</b>	<b>0.70</b>	<b>0.70</b>	<b>2</b>

**Calculations:**

$$\begin{aligned}
 \text{Ultimate amount of Property tax of the flat} &= 50 \text{ sq.mtr} \times \text{Rs.10} \times (1.10 \times 0.70 \times 0.70 \times 2) \\
 &= 50 \times 10 \times 1.078 \\
 &= \text{Rs. 539}
 \end{aligned}$$

*If the same building is occupied by landlord the ultimate amount of tax will be Rs. 269.50 but the person liable to pay tax will be required to pay the minimum amount of tax as may be determined by the corporation under the proviso of sub rule 7 of Rule 8A.*

**ILLUSTRATION II**

Assuming that the specified rate of tax is **Rs. Ten** per square metre and there are four different types of residential properties viz. R1, R2, R3 and R4 having carpet area of **50 sq.metres**. The ultimate amount of property tax payable will be worked out as under:-

<b>R 1</b>		<b>R 2</b>		<b>R 3</b>		<b>R 4</b>	
Location Factor :A	1.60	Location Factor :A	1.60	Location Factor :C	1.10	Location Factor :C	1.10
Age under 10 years	1.0	Age under 10 years	1.0	Age 25 years	0.70	Age 25 years	0.70
Bungalow	1.5	bungalow	1.5	Flats	0.7	Flats	0.7
Owner	1.0	Tenant	2.0	owner	1.0	Tenant	2.0
Specified rate	10	Specified rate	10	Specified rate	10	Specified rate	10
<b>Ultimate rate of tax</b>	<b>19.2</b>	<b>ultimate rate of tax</b>	<b>38.4</b>	<b>ultimate rate of tax</b>	<b>5.39</b>	<b>ultimate rate of tax</b>	<b>10.78</b>
Area	50 sq.m.	area	50 sq.m.	area	50 sq.m.	area	50 sq.m.
<b>Ultimate amount of tax payable</b>	<b>960</b>	<b>Ultimate amount of tax payable</b>	<b>1920</b>	<b>Ultimate amount of tax payable</b>	<b>270*</b>	<b>Ultimate amount of tax payable</b>	<b>540</b>

*\* if this amount happens to be less than the minimum amount of property tax the corporation may determine under the proviso of Sub-Rule 7, the minimum amount of tax so determined shall be payable.*

*Increase or  
Decrease of  
Rate of  
Property tax  
Determined  
For buildings  
other than  
Residential*

**8B**

(1) The rate of tax determined for the buildings other than residential, under sub-section (1) read with sub-section (2) & (3) of section 141B (hereinafter in this rule referred to as “ the designated rate”) shall be increased or decreased or neither be increased nor be decreased according to sub-rules (2), (3), (4) and (5).

**(2) Location Factor**

The designated rate shall be increased or decreased having regard to the class of the area in which buildings other than residential are situate, as follows, namely :-

- (a) The designated rate shall be increased by multiplying it by **1.60** in respect of the buildings situate in the area classified as “**I**”;
- (b) The designated rate shall be increased by multiplying it by **1.10** in respect of the buildings situate in the area classified as “**II**”;
- (c) The designated rate shall be decreased by multiplying it by **0.90** in respect of the buildings situate in the area classified as “**III**”;
- (d) The designated rate shall be decreased by multiplying it by **0.60** in respect of the buildings situate in the area classified as “**IV**”.

- Provided that The Municipal Corporation may increase the multiplying factor shown in (a) to (d) above not exceeding the overall limit of 40% of the factor value indicated there in.

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**(3) Age Factor**

The designated rate shall be decreased or neither be increased nor be decreased having regard to the length of the time of the existence of the buildings other than residential as follows, namely :-

- (a) The designated rate shall be neither increased nor decreased in respect of the buildings, the length of the time of the existence of which does not exceed ten years
- (b) The designated rate shall be decreased by multiplying it
  - (i) by **0.85** in respect of the buildings, the length of the time of the existence of which, exceeds ten years but does not exceeding twenty years.
  - (ii) by **0.70** in respect of the buildings, the length of the time of the existence of which, exceeds twenty years but does not exceed thirty years,
  - (iii) by **0.60** in respect of the buildings, the length of the time of the existence of which exceeds thirty years but does not exceed forty years,
  - (iv) by **0.50** in respect of the buildings, the length of the time of the existence of which exceeds forty years.
- Provided that The Municipal Corporation may increase the multiplying factor shown in (a) to (b) (i), (ii), (iii) & (iv) above not exceeding the overall limit of 40% of the factor value indicated there in.

**(4) Use Factor**

The designated rate shall be increased or neither be increased nor be decreased or decreased having regard to the purpose for which the buildings other than residential are used, as follows, namely: -

- (a) The designated rate shall be increased by multiplying it –
  - (i) by **7.0** in respect of the buildings used as under :-  
*Commercial properties*  
Bank, Dispensary, Hospital, Clinic, Maternity home, Laboratory, Central Government office, State Government office, Local bodies' office, Post office, Commercial and / or industrial office, Oil companies office, Offices of Corporations, Tuition classes, Typing institute, godowns and warehouses of the properties falling in the above categories and those buildings which do not fall within any other sub-clause of this clause.
  - (ii) by **6.0** in respect of the buildings used as under :-  
*Shop, Hotel, Restaurant, Entertainment Places etc.*  
Shop, Hotel, Restaurant, Entertainment Places, Open air theatre, Petrol pump, Service station, Cinema,



Club house, Gymkhana, Club's mess, Lodging, Lodging and Boarding, Party plots (except community halls), Dish antennae, Pager antennae towers, Sign board, hoarding, Mobile phone towers, godowns and warehouses of the properties falling in the above categories.

*Industrial units and Factories (only for processing and manufacturing units):*

- (iii) by **2.0** in respect of the buildings used as under:-  
Electricity Power House, Electric sub station, Aerated Water Factory, Bhattha, Brass Works, Brick and ceramic works, Cement Articles, Clay mfg. unit, Chemical Factory, Confectionery, Dairy, Distillery, Foundry, Flour Factory, Iron Factory, Zinc Factory, Silver ornament Factory, Jaggary manufacturing unit, Leather manufacturing unit, Lime chakki, Lime bhatthi, Oil extraction, Paper manufacturing, Plastic Factory, Pottery, Sagol manufacturing, Soap manufacturing Sugar manufacturing, Tin Factory, Tobacco Factory, Work shop, Factory Steam-Gill, Auto-Garage, Factory A, B, C, D, E, F, Mill, Power loom, Hand loom, Bleaching, Bone washing, cotton spinning & dyeing, dyeing bleaching, Dhana-dal Factory, Leather processing, Screen printing, Sulfur processing, Starch processing, Variyali processing, Wool processing, Cold storage, Wood pitha, Bhatthiyar khana, Repairing works, Nursery ( flower plants) Animal market, Cattle stable, Poultry farm, Kennel, Milk cattle stable, Weigh bridge, Binding press, Printing press, Process studio, Photo studio, Common effluent treatment plant, Godowns and Warehouses of the properties falling in the all above categories.

*Educational and Social Institutions*

- (iv) by **2.0** in respect of the buildings used as under :-  
Private Nursery (Bal-Mandir), Private and Govt. Schools, Private and Govt. Colleges, University campus, Museum, Community halls, Social institutes run by public charitable trust (for the welfare of women, old people, deaf, dumb and blind, physically handicapped, mentally retarded people) and non grantable schools.

- (b) The designated rate shall be neither increased nor decreased in respect of the buildings used as under :-  
Water tank, Water pump room, Drainage pumping stations, Dhobighat, Grantable schools run by Public Charitable Trust, Boarding-Lodging-Hostels run by

Public Charitable Trust and Religious Institutions,  
Dharma-shala, Ashram, Library.

(c) The designated rate shall be decreased by multiplying it by 0.0 in respect of buildings used as under:

Temple, Mosque, Derasar (Jain Temple), Church, Roza, Tombs, Gurudwara (Sikh Temple), Apasara, Darga, Agiyari, Samadhi, Graveyard, Kabrastan, Crematorium, Well, Havada, Hamam Khana (Public Bath), Mattina Akhada, Madrasa, Pathshala, Free Water Parab, Gandhi Ashram-Sabarmati, Kocharab Ashram-Paldi, Sardar Ptel Smarak Trust, Lal Darwaja Sardar Patel Memorial Trust, Shahibaug And Other National Smaraks

- provided that if any commercial activity is being conducted in any of the above buildings shown in (c)above, the portion of building used for such purpose shall be assessed according to its' use
- further Provided that The Municipal Corporation may increase the multiplying factor shown in (a) to (c) above not exceeding the overall limit of 40% of the factor value indicated there in.
- further Provided that The Commissioner with the prior approval of Municipal Corporation may change classification of use as shown in 4 (a) (i to iv), (b), (c) above.

**(5) Occupancy Factor**

The designated rate shall be neither be increased nor be decreased or increased having regard to the occupancy of buildings other than residential as follows, namely :-

- (a) The designated rate shall be neither increased nor decreased in respect of the buildings which are occupied by owners
- (b) The designated rate shall be increased by multiplying it by **2.0** in respect of buildings, which are occupied by tenants.
- Provided that The Municipal Corporation may increase the multiplying factor shown in (a) to (b) above not exceeding the overall limit of 40% of the factor value indicated there in.

Ultimate rate of tax how derived?

(6). The ultimate rate of tax to be levied in respect of a building shall be derived by multiplying the designated rate by such number as is obtained by multiplying each number relating to increase or decrease referred to in sub-rules (2), (3), (4), and (5) and relevant to the building.

Ultimate amount of tax how determined?

7) The ultimate amount of tax to be levied in respect of a building shall be determined by multiplying the carpet area of the building by the ultimate rate of tax derived as per sub rule(6) above.

- Provided that the ultimate amount of tax determined under sub rule (7) above shall not be less then such amount as the Corporation may, from time to time, determine, provided further that the amount so determined shall not be less then such amount the state government may, by notification in official gazette, specify under sub rule (5) of section **141 B**

Illustration 1 :

Assuming that the designated rate of tax is **Rs. 22/-** per square metre and a building which is of other than residential type is having a carpet area of **Twenty-Five square metres** and it:-

- falls in area classified as II under sub rule (2)of Rule 8B.
- is of 25 years age
- is a shop
- is occupied by a tenant

The ultimate amount of property tax payable will be determined according to the following formula based on sub-rule (2) to (7) 8B.

**FORMULA**

Ultimate amount of property tax payable =  
carpet area of the building other than residential x designated rate of tax x  
(location Factor as applicable x age Factor as applicable x use of building Factor as applicable x occupancy Factor as applicable)

Factors applicable to the building:

Carpet area of shop	Designated Rate of Tax.	Location Factor.	Age Factor.	Use of building Factor.	Occupation Factor.
<b>25 sq.mtr.</b>	<b>Rs 22</b>	<b>1.10</b>	<b>0.70</b>	<b>6.0</b>	<b>1.0</b>

**Calculations:**

$$\begin{aligned}
 \text{Ultimate amount of Property tax of the shop} &= 25 \text{ sq.mtr} \times \text{Rs.}22 \times (1.10 \times 0.70 \\
 &\quad \times 6.0 \times 1) \\
 &= 25 \times 22 \times 4.62 \\
 &= \text{Rs. } 2541
 \end{aligned}$$

If the same building is occupied by tenant the ultimate amount of tax will be Rs. 5082/-

*Illustration II.*

Assuming that the designated rate of tax is **Rs. 22 per square metre** and there are four buildings viz. NR1, NR2, NR3, and NR4 which are buildings of other than residential type having carpet area as shown in the table below, then the ultimate amount of tax will be worked out as under:

NR 1		NR 2		NR 3		NR 4	
Location Factor I	1.60	Location Factor I	1.60	Location Factor: C	1.10	Loc:D	1.10
Age Factor 8 years	1.0	Age Factor 8 years	1.0	Age Factor – 25 years	0.70	Age	0.60
Shop	6.0	Shop	6.0	Factory	2.0	Hostel	1.0
Owner	1.0	Tenant	2.0	Owner	1.0	Owner	1.0
Designated Rate Rs.	22	Designated Rate Rs.	22	Designated Rate Rs.	22	Designated Rate Rs.	22
Ultimate Rate of Tax Rs	211.2	Ultimate Rate of Tax Rs	422.4	Ultimate Rate of tax Rs.	34	Ultimate Rate of tax Rs.	14.52
Area sq.m	25	Area sq.m	25	Area sqm	100	Area sqm	100
Ultimate amount of Tax Rs.	5280	Ultimate amount of Tax Rs.	10560	Ultimate amount of Tax Rs.	3400	Ultimate amount of Tax Rs.	1452

*Property Tax on lands*

**8C.**

The property tax for a commercial / industrial units shall be levied at following rates:

- (i) 100% for buildings with R.C.C. roof,
- (ii) 85% for buildings having Pacca Walls but non-RCC roof,
- (iii) 75% for buildings having enclosed sheds with corrugated or iron or cement sheets with non-RCC roof.
- (iv) 65% for non-enclosed buildings or sheds i.e.open shed with roof
- (v) 30% for open land used for commercial or industrial purpose

of the ultimate rate referred to in sub rule (6) of rule 8B at which property tax would have been leviable on a building other than residential building as if –

- (1) Such building were situate on such land.

- (2) Such building had the same carpet area as the area of the land,
- (3) Such buildings were used for a commercial / industrial purpose similar to the one for which the land is used.
- (4) The time for its existence had commenced from the date which the land was first used for any commercial/industrial purpose, and
- (5) Such building were occupied by the person using land as tenant or owner.

*Power of  
Commissioner  
To classify  
Areas of  
City.*

**8D**

- (1) For the purpose of sub-rule (2) of rule 8A the Commissioner shall classify the area of the city in which residential buildings are situate into four classes namely A, B, C and D having regard to the market value of the lands in the area. The classification so made shall be subject to revision once in every four years.
- (2) .For the purpose of sub-rule(2) of rule 8B, the Commissioner shall classify the area of the city in which buildings other than residential buildings are situate into four classes namely I, II, III and IV having regard to the market value of lands in the area. The classification so made shall be subject to revision once in every four years
- (3) The market value of lands in the area referred to in sub-rule (1) and (2) above shall be determined by the Commissioner having regard to such Factors as deemed fit by him.
- (4) For the purpose of sub rule (3) of Rule 8A and sub rule (3) of Rule 8B the Commissioner shall determine the length of the time of existence of residential building and other than residential buildings based on the information available with him or as may be obtained by him from the sources as he deems appropriate.
- (5) For the purpose of sub rule (4) of Rule 8 B the Commissioner shall have the power to decide which property would fall in category mentioned in sub rule 4 (a) (i) (ii) (iii) and (iv) and sub rule 4 (b) and (c).
- (6) In cases where cables/pipe lines are laid under ground/ over ground for commercial purposes and it is difficult to determine

land value for the purpose of classification under sub rule (2) of rule 8 B the Commissioner shall determine the average land value for the purpose of determining the location Factor taking into consideration the factors he deems appropriate.

**Explanation:-**

For the purpose of this sub rule the open land used for laying cables under ground / over ground, laying pipe lines under ground / over ground and for erecting any structure such as HT towers, poll mounted transformers for electricity, hoarding, dish antennae, mobile telephone/paging towers etc. on any land or building shall be construed as use of open land for commercial purpose and shall be taxed accordingly. The Commissioner shall have power to determine the area of land used/ occupied under sub rule (6).

- (7) The classification done by the Commissioner under sub-rule (1) & (2) above and decision taken by him under sub rule (4), (5) & 6 above shall be final and shall not be questioned in any court or before any authority.

**8 E**

Their shall be given a rebate of 15 % of the amount of property tax leviable on buildings to which water supply is given through a meter if the amount of water charge payable for the relevant year exceeds 15 % of the amount of property tax leviable on the said building.

- (9) In rule 9 -

(a) after clause(b) the following clauses shall be inserted namely :

(bb) where property tax is levied under section 141B –

(A) In the case of a residential building –

- (i) the carpet area of the building
- (ii) the market value of the land in an area of the City classified by the Commissioner as A, B, C, or D under sub-rule(1) of rule 8A, in which the building is situate.
- (iii) The length of the time of the existence of the building,
- (iv) The type of the building and
- (v) Whether building is occupied by an owner or tenant.

(B) In the case of a building other than a residential building –

- (i) the carpet area of the building,
- (ii) the market value of the land in an area of the city classified by the Commissioner as I, II, III or IV under sub-rule (2) of rule 8B in which the building is situate,
- (iii) the length of the time of the existence of the building,
- (iv) the purpose for which the building is used and
- (v) whether the building is occupied by an owner or tenant. “

(b) in clause(c) for the words “ the property taxes” the words **“ the property taxes or, as the case may be, the property tax”** shall be substituted;

(c) in clause (d) for the words “the general tax” the words **“the general tax or, as the case may be, the property tax”** shall be substituted;

(d) in clause (e)

- (i) for the words “the property taxes” occurring at two places the words **“the property taxes or, as the case may be, the property tax”** shall be substituted;
- (ii) after the words “the amount of rateable value entered” the words, brackets, letters and figure **“or against the particulars under clause (bb) of rule 9 entered”** shall be inserted;

(10) In rule 11 –

- (a) in sub-rule (1) for the words “ the property taxes” the words **“the property taxes or, as the case may be, the property tax”** shall be substituted;
- (b) in sub-rule (2) -

- (i) for the words “an installment of general tax” the words “**an installment of general tax or, as the case may be, of property tax**” shall be substituted;
  - (ii) for the words “part of the general tax” the words “**part of the general tax or, as the case may be, of the property tax**” shall be substituted;
- (11) In rule 12, for the words “property taxes” occurring at two places the words “**property taxes or, as the case may be, the property tax**” shall be substituted;
- (12) In rule 13, in sub-rule (1), for the words, brackets and letters “clauses (a), (b), (c) and (d)” the words, brackets and letters “**clauses (a), (b), (bb), (c) and (d)**” shall be substituted;
- (13) In rule 15 –
  - (a) in sub-rule (1) for the words “any rateable value” the words, brackets, letters and figures “**any rateable value under clause (b) or any particulars under clauses (bb) of rule 9 except particulars under item (ii) of sub-clauses (A) and (B) of the said clause (bb)**” shall be substituted;
  - (b) in sub rule (2) –
    - (i) for the words “property taxes” the words “**property taxes or, as the case may be, property tax**” shall be substituted;
    - (ii) after the words “has been increased” the words, brackets, letters and figures “**or in which an alteration is made in any of the particulars under clause (bb) of rule 9 except particulars under item (ii) in sub clauses (A) and (B) of the said clause (bb) which increases the liability to pay property tax**” shall be substituted;
- (14) In rule 16, in sub-rule (1) :
  - (a) for the words “ratable value” the words, brackets, letters and figure “**ratable value under clause (b) or any particulars under clause (bb) of rule 9 except particulars under item (ii) of sub-clause (A) and (B) of the said sub-clause (bb)**” shall be substituted;
  - (b) for the words “property taxes” the words “**property taxes or, as the case may be, property tax**” shall be substituted;



- (c) for the words “general tax” the words “**general tax or, as the case may be, property tax**” shall be substituted;
- (15) In rule 20 –
- (a) in sub-rule (1) –
- (i) after clause (c), the following clause shall be inserted, namely :-
- “(CC) by altering any of the particulars under clause (bb) of rule 9 or by increasing or reducing the amount of property tax”**
- (ii) in clause (f), for the words “any property tax” the words “**any property tax or, as the case may be, the property tax**”, shall be substituted.
- (b) in sub-rule (2) for the words “of property taxes” the words “**of property taxes or, as the case may be, the property tax**” shall be substituted;
- (16) In rule 21A –
- (a) for the words “the property taxes” the words “**the property taxes or, as the case may be, the property tax**” shall be substituted;
- (b) after the words “ assess or re-assess the property taxes on such building” the words, brackets, letters and figure “ **or, as the case may be, proceed to ascertain the particulars under clause (bb) of rule 9 or alter such particulars and assess or re-assess the property tax on such building**” shall be added;
- (17) In rule 30, for the words “ each of the property taxes” the words “**each of the property taxes or, as the case may be, the property tax**” shall be substituted and the words “ **or annually on 1<sup>st</sup> day of April each year in case of property tax leviable under section 141 B;**” shall be inserted after the words 1<sup>st</sup> day of October
- (18) In rule 39, in sub-rule(1) –
- (a) for the words “any property taxes” the words “**any property taxes or, as the case may be, the property tax**” shall be substituted;
- (b) for the words “a property tax” the words “**a property tax or, as the case may be, the property tax**” shall be substituted;

- (19) In rule 40, in sub-rule (1), for the words “all or any of the property taxes” the words “ **all or any of the property taxes or, as the case may be, the property tax**” shall be substituted;
- (20) In rule 42, in sub-rule (1) for the words “ a property tax” the words, “**property tax or, as the case may be, the property tax**” shall be substituted;
- (21) In rule 52, sub-rule(1), for the words, “any property tax” the words “**any property tax or, as the case may be, the property tax**” shall be substituted;
- (22) In rule 56, sub-rule (1), words “**or refund and amount of 15% or property tax levied under Section 141 B of the Act, as the case may be**” shall be inserted after the words “such vacancy lasted” words.
- (23) In rule 56, in sub –rule (3) be inserted after sub-rule (2) and above proviso to the rules,  
“ when any building or land or any portion of any premises which has been treated as a separate property for the purpose of property tax under Section 141 (B) has been vacant for not less than 60 consecutive days the Commissioner shall, a subject to provision hereinafter contained, refund three fourth of the amount of the property tax, if any paid for the number of days that such vacancy lasted.”
- (24) In rule 57, sub-rule (2) the words “the notice is given within seven days of occurrence of the vacancy”, shall be replaced by the words, “ the Commissioner, for the reasons to be recorded in writing, is satisfied of the reasons for the failure of delivery of such notice soon after the occurrence of the vacancy.”



***AHMEDABAD MUNICIPAL  
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**SCHEDULE-A CHAPTER-8**

**TAXATION RULES  
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