

AMENDMENT

Shri Jitender Kochar, Leader of House moved and Shri Roshan Lal Ahuja seconded the amendment that the rates for all the categories in respect of Property Taxes, enhanced by the Standing Committee, be allowed to be withdrawn by the House and the rates be shown in the Schedule of Taxes in respect of Property Tax.

The amendment was carried by the House unanimously.

Reso. No. 754

Thereafter, the motion of Shri J.K. Sharma, as amended was carried unanimously with the following amended Schedule of Taxes :-

AMENDED SCHEDULE OF TAXES (2007-2008)

*A. Property Taxes :

Building tax and vacant land tax shall be levied at the rates specified below of the annual value of buildings and vacant land or part thereof (based as the base unit area values and factors specified in the DMC Act).

- (a) Residential properties : The rate of tax shall be 6% of the annual value of the vacant land or part thereof or covered space of the buildings under Category 'F', 'G' & 'H'.
- (i) The rate of tax shall be 10% of the annual value of the vacant land or part thereof or covered space of the buildings under 'A', 'B', 'C', 'D' & 'E' categories.
- (b) Non-residential properties including Hoardings & Towers : The rate of tax shall be 10% of the annual value of the vacant land or part thereof or covered space of the building.
- (c) Exempted properties u/s 115(iv) used for Charitable purposes : Lands and Buildings or portions of the lands and buildings exclusively occupied and used by a Society or Body for a charitable purpose and exempted from payment of general tax u/s 115(iv) of Municipal Corporation Act, Service Charge shall be levied @ 75% of the amount that would have been payable as property tax for the covered space of a building or the vacant land as referred to in Section 114(d) and in Section 114(e).
- (d) Govt. Company & Statutory Corporation Properties :
- i) For residential properties rate of tax shall be 10% of annual value of the vacant land or part thereof or covered space of the buildings (self-occupied) under 'A', 'B', 'C', 'D' & 'E' categories.
- ii) For residential properties rate of tax shall be 6% of the annual value of the vacant land or part thereof or covered space of the buildings (self-occupied) under 'F', 'G' & 'H' categories.

- iii) For non-residential properties rate of tax shall be 10% of the Annual Value of the vacant land or part thereof or covered space of the building (self-occupied) under 'A' to 'H' categories.

(e) Farm Houses

All the Farm Houses, whether in Village abadi area or outside village abadi area, is being used for residential purposes/commercial purpose shall be taxable @ 10% for covered portion, 6% for vacant land for residential use and 10% for commercial use.

Rebate and Concessions :

(A) Rebate for timely payment :

- (i) A payment of the tax due in lump-sum in one installment during the first quarter of the year (i.e. April-June) would entitle one to a rebate @ 15% of the tax paid and there are no arrears of property tax upto the period ending 31-3-2007 or the same are also paid before or along with the tax paid in the first quarter.
- (ii) No rebates would be given on payments made in quarterly installments.
- (iii) Late payment invites penal interest @ 1% per month or part of the month after the due date of each quarter in which the tax was due.

(B) **Concession for flats :** Rebate of 10% would be applicable to the annual value to the DDA/CGHS flats (including common areas) upto covered area of 100 sq.mtrs.

(C) A rebate of 30% shall be allowed upto the covered area of 200 sq.mtrs. to persons specified in Section 114-B of the DMC Act. However, only one rebate can be availed even if a person is eligible for more than one rebate/concessions as listed above.

Explanation :- The amount of annual value computed in accordance with the provisions of the DMC Act, 1957 shall be in multiples of Rs. 100/- and the last two digits of the annual value upto an amount of Rs. 99/- shall be ignored.

Exemptions :

The following vacant lands and buildings are exempted from payment of property tax :-

- (i) Vacant lands and buildings (other than dwelling houses) exclusively used for agricultural purposes in accordance with the guidelines prescribed in the bye-laws;
- (ii) Any vacant land or building included in any village abadi, which is occupied for residential purpose by any original owner or his legal heir during the year, subject to a maximum of two hundred square metres of covered space (subject to issue of notification by the Govt.);
- (iii) Vacant lands or buildings or portions thereof, exclusively used for the purpose of public worship;
- (iv) Vacant land or buildings or portions thereof, exclusively occupied and used, with the approval of the Corporation, for the purpose of public charity as may be specified in the bye-laws or for the purpose of medical relief to, or education of, the poor, free of charge;

- (v) Vacant lands or buildings exclusively used for the purpose of public burial or as cremation ground, or any other place used for the disposal of the dead, duly registered under this Act;
- (vi) Such heritage lands or buildings as are specifically notified for exemption by the Corporation as also such premises as are so specified by the Archeological Survey of India;
- (vii) Vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defence Forces, Police and Paramilitary Forces as also civilians who have received bravery awards of the highest order from the Government including Annual Bravery Awards given by the President :

Provided that the exemption shall be subject to the condition that—

- (a) The premises in question is in self-occupation for residential use and no portion thereof is let out for any purpose, whatsoever;
 - (b) In case the person concerned has more than one property in Delhi, the exemption shall be applicable to only one property which is permanently used for self-residence;
 - (c) The benefit of exemption shall be limited to the life time of the person concerned, except where the award has been granted posthumously, in which case the exemption will be granted to the widow of the gallantry award winner;
- (viii) Vacant lands and buildings owned by, or vested in, the Corporation but not leased out or rented out, and in respect of which the property tax, if levied, would, under the provisions of this Act, be leviable primarily on the Corporation.

B. Tax on Vehicles and Animals :

	<i>With pneumatic tyres, Rate of tax per year per vehicle</i>	<i>Without pneumatic tyres, Rate of tax per year per vehicle</i>
	Rs.	Rs.
I. Each four wheeled vehicle drawn by camels, horses, ponies, mules, donkeys, bullocks or buffaloes :		
(a) Labour carts	8/-	12/-
(b) Other vehicles in this class except buggy	10/-	15/-
(c) Buggy	—	48/-
II. Each two wheeled vehicle drawn by camels, horses, ponies, mules, donkeys, bullocks or buffaloes :		
(a) Labour carts	6/-	9/-
(b) Other vehicles in this class	8/-	10/-
III. Each vehicle drawn or impelled otherwise than by camels, horses, ponies, mules, donkeys, bullocks, buffaloes or machinery	6/-	8/-