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Copy of Resolution No. 631 of the Sp. Budget Committee
Item Corporation
Meeting of the _____ held on 8-2-06 20
_____ Committee

BUDGET ESTIMATES (GENERAL WING) FOR THE YEAR 2006-2007

1-Rates for Municipal Taxes for 2006-2007

Shri Jitender Kochar moved and Shri Brij Mohan Sharma seconded the following motion :—

Resolution No. 631 Resolved that as proposed by the Commissioner in his letter No. F.33/CA-cum-FN/1395/C&C dated 5-12-2005 and recommended by the Standing Committee vide its Resolution No. 519 dated 18-1-2006, levy of Municipal Taxes, Rates and Cesses for the year 2006-2007 (General Wing) as per Schedule to the letter aforesaid, be approved to the following :—

SCHEDULE OF TAXES

(2006-2007)

*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) 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 31-3-2006 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.

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(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 building are exempted from payment of property tax :

- (a) Vacant lands and buildings (other than dwelling houses) exclusively used for agricultural purposes in accordance with the guidelines prescribed in the Property Tax Bye-laws, 2004;
- (b) Any vacant land or building included in any village abadi, which is occupied for residential purposes by any original owner or his legal heir, subject to the maximum extent of 200 sq. mtrs. of covered space;
- (c) Vacant lands or buildings or portions thereof, exclusively used for the purpose of public worship;
- (d) Vacant land or buildings or portions thereof, exclusively occupied and used, with the approval of the corporation, for the purpose of public.

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>
	<i>Rs.</i>	<i>Rs.</i>
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/-

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Vehicles and animals in the Rural Areas except those kept in the Ghosi Colonies and Dairies.

B.

Rural Areas in respect of :—

- (i) Non-illuminated advt. boards carried by sandwich boardman.
- (ii) Illuminated advt. boards carried by sandwich boardman.
- (iii) Advt. exhibited on screen in Cinema Houses and other public places by means of lantern slides or similar devices.
- (iv) Non-illuminated advt. suspended across street.

In Others :

- (i) Advertisements on screens of cinema houses or public places for social reforms (like nashabandi, black marketing & smoking) and for educating the public against check of diseases like tuberculosis, cancer, etc.
- (ii) Advertisements in cinema houses and other public places displaying couplets, 'Shabdas' etc. from Guru Grantha Sahib, Ramayana, Geeta, Quran, Bible and of Kabir, Rahim, Swami Vivekanand, etc.

C. Taxes on buildings payable along with the application for sanction of the building plans :

Areas. Tax on buildings payable along with the application for sanction of the building plan in Rural

D. Tax on consumption, sale or supply of Electricity :

Municipal Corporation of Delhi.

Property Tax :

The properties belonging to ex-servicemen upto a maximum of 100 sqm. of covered space be exempted from tax, provided that :—

- (a) 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.

The motion was carried unanimously.

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