

## Manual 13

### Taxes on the rents of concessions, permits or authorizations granted [Section 4(1)(b)(xiii)]

The rate schedule for levy of property tax for the year 2009-2010 shall be as under:-

	<b>Lands and Buildings or part thereof</b>	<b>Rate of Tax</b>
i.	Where the rateable value does not exceeds Rs.10 lacs	20% of the Rateable value.
ii	Where the rateable value exceeds Rs.10 lacs but does not exceeds Rs.20 lacs	Rs.2,00,000/- plus 25% of the amount by which the rateable value exceeds Rs. 10 lacs.
ii i.	Where the rateable value exceeds Rs.20 lacs	Rs.4,50,000/- plus 30% of the amount by which the rateable value exceeds Rs.20 lacs.

#### **Explanation :-**

The rateable value computed in accordance with the provisions of the NDMC Act, 1994 shall be in multiples of Rs.100 and the last two digits of the rateable value upto Rs.99 shall be ignored.

#### **Exemption :-**

Land and building with rateable value upto Rs.1000 shall be exempt from the payment of property tax, for the year 2009-10, provided that there are no arrears of property tax upto the year ending 31<sup>st</sup> March, 2009.

The rebates for the year 2009-2010 shall be as under:-

- (i) a rebate of 50% of tax determined on rateable values upto Rs.1,00,000/- under the bye laws of 2009.
- (ii) a rebate of 50% of the tax determined on rateable value under the bye laws of 2009 shall be allowed on the self occupied portion of the lands and buildings owned by a society and exclusively used and occupied by the society for educational purposes as a recognized school within the meaning of Delhi School Education Act, 1973 or for medical relief as hospital

Provided that

- a) The rebate shall be 50% of the tax in respect of aided schools, aided colleges and aided hospitals. Other conditions remaining the same.
- b) The rebate shall be 100% for schools aided by NDMC.
- c) The rebate shall be 10% for unaided schools.
- d) The rebate shall be 50% of the tax for the year 2009-10 in respect of self occupied portion of land & building owned by a society which is substantially supported by grants from the consolidated fund of India or consolidated fund of NCT of Delhi.

...owed on the residential portion used by the Society for  
...the portion from which any rent is derived or wherein  
...any trade or business is carried on and that such portions of the land and  
building shall be treated as a separate property for payment of property  
taxes.

- (iii) In respect of building in which any expenditure is incurred on providing Roof Top Rain Water Harvesting System, the Chairman may direct grant of rebate at 10% of the property tax for the year 2009-10 or 20% of the actual expenditure on providing Roof Top Rain Water Harvesting System, whichever is lower.

Provided that

- (a) The feasibility of Roof Top Rain Water Harvesting System has been approved by Engineer-In-Chief of NDMC and the completion certificate has been obtained for the rain water harvesting system.
- (b) The rebate, if granted, shall be available from the year 2009-10 and four subsequent years.
- (iv) On net tax payable after rebates from (i) to (iii) above, a prompt payment rebate of 10% of the tax determined under the new byelaws for the year 2009-10 shall be allowed, if tax is paid for 2009-10 along with self assessment return by 31/12/2009.