

**NEW DELHI MUNICIPAL COUNCIL,
PALIKA KENDRA : NEW DELHI
PROPERTY TAX DEPARTMENT**

Public notice is hereby given for information of the General Public that the New Delhi Municipal Council, in exercise of the powers conferred under Sec. 55(2) of the NDMC Act 1994, has determined the rates at which municipal taxes, rates and cesses shall be levied w.e.f. 1.4.2008 for the year 2008-09. Detailed schedule of the taxes for the year 2008-09 is as under:

A. Property Tax:-

	Lands and buildings or part thereof	Rate of Tax
i.	Where the rateable value does not exceed Rs. 10 lacs.	20% of the rateable value.
ii.	Where the rateable value exceeds Rs. 10 lacs but does not exceed Rs. 20 lacs.	Rs. 2,00,000/- plus 25% of the amount by which the rateable value exceeds Rs. 10 lacs.
iii.	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 2008-2009, provided that there are no arrears of property tax upto the year ending 31st March, 2008.

Rebate:-

(i) rebate of 25% on the tax for the year 2008-2009 shall be allowed at the time of payment of property taxes for the year 2008-2009 to an individual property owner or an HUF who files a declaration that the premises are exclusively kept for the use of the individual's or the HUF's residence.

Provided that,

(a) payment of the tax is made within the time allowed in the bill and that there are no arrears of property taxes upto the period ending 31-3-2008 or the arrears are also paid before or alongwith demand for the year 2008-09.

(b) the property should be mutated in the name of the individual or the HUF as the case may be.

(c) the property owned by the Companies, firms and other Institutions and used as residence or guest-house for Directors, partners and their employees shall not qualify for this rebate.

(ii) rebate of 10% of the tax shall be allowed on the tax payable for the year 2008-09 on the self occupied portion of the lands and buildings owned by a Society and exclusively used and occupied by the Society for education purposes as a recognized school within the meaning of Delhi School Education Act, 1973 or for medical relief as hospital, if the payment is made for the aforesaid portion, within the time allowed in the bill and there are no arrears of property taxes upto the period ending 31-3-2008 or the same are also paid before or along with the demand for the year 2008-2009.

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 50% of the tax for the year 2008-09 in respect of self occupied portion of land & building owned by a Society which is substantially supported by grants from Consolidated Fund of India or Consolidated Fund of NCT of Delhi.

(c) no rebate shall be allowed on the residential portion used by the Society for its employees or 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.

(d) in respect of lands & buildings owned & occupied by a Society, wholly supported through grants from municipal fund of Council, the rebate shall be 100%.

(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 2008-09 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 2008-09 and four subsequent years.

Provided that in case of any dispute on the question of a quantum of grant of rebate under clause (i), (ii) & (iii), the decision of chairperson shall be final.

Vacancy Remission: shall be allowed on year to year basis at the end of the year wherever the premises are lying vacant for more than 60 consecutive days in the financial year, if it is otherwise admissible under section 110 of the NDMC Act.

(B) Tax on vehicles and animals:

As per Schedule-II of the Act at NIL rate.

(C) Theatre tax :

As per Schedule-III of the Act at NIL rate.

(D) Tax on advertisements other than advertisements published in the Newspapers:

As per Schedule-IV of the Act at maximum rate.

(E) Duty on transfer of property:

Duty on transfer of property on the instruments specified in Sec. 93(2)(b) and on instruments presented for mutation under Sec. 74, at the following rate:

- (a) 2% in case the transferee is a woman to the extent of her share in the property,
- (b) 2.5% in case the transferees are persons other than women.

(F) Tax on building payable along with the application for sanction of the building plan:

As per **Schedule-V** of the Act.

G) Tax on Electricity:

@ 5% of the tariff fixed by DERC for consumption, sale or supply of electricity and @ 5% of sale of surplus electricity.

SECRETARY NDMC