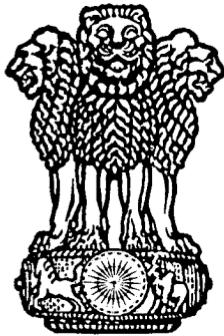


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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT

Legislative

NOTIFICATION

No. 103-L.—19th January, 2005.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XVI of 2004

THE HOWRAH MUNICIPAL CORPORATION
(AMENDMENT) ACT, 2004.

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 19th January, 2005.]*

An Act to amend the Howrah Municipal Corporation Act, 1980.

WHEREAS it is expedient to amend the Howrah Municipal Corporation Act, 1980, for the purposes and in the manner hereinafter appearing;

West Ben. Act
LVIII of 1980.

It is hereby enacted in the Fifty-fifth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and
commencement.

1. (1) This Act may be called the Howrah Municipal Corporation (Amendment) Act, 2004.

(2) This section shall come into force at once, and the remaining sections shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different sections of this Act.

*The Howrah Municipal Corporation (Amendment) Act, 2004.**(Sections 2-4.)*

Amendment of
section 2 of West
Ben. Act LVIII of
1980.

2. In section 2 of the Howrah Municipal Corporation Act, 1980 (hereinafter referred to as the principal Act), clause (24A) shall be renumbered as clause (24B), and before clause (24B) as so renumbered the following clause shall be inserted:—

“(24A) ‘property tax’ means a rate assessed, on building or buildings, or on lands, or on both, and includes surcharge levied on property tax under this Act.”.

Substitution of
new section for
section 88.

3. For section 88 of the principal Act, the following section shall be substituted:—
“Imposition of property tax. 88. (1) For the purposes of this Act, a property tax on the annual value of lands and buildings, as determined under this Chapter, shall be imposed by the Corporation.

(2) Such property tax shall be determined as follows:

(a) where the annual value of lands and buildings does not exceed nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula:—

$$\left(\frac{\text{annual value}}{100} + 10 \right) \text{ per cent of the annual value, or}$$

(b) where the annual value of lands and buildings exceeds nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula:—

$$\left(\frac{\text{annual value}}{1000} + 20 \right) \text{ per cent of the annual value:}$$

Provided that the property tax shall not exceed 30 per cent of the annual value of lands and buildings:

Provided further that the formula, specified in this sub-section, shall come into effect at the time of fresh or next valuation of lands and buildings taken up in any Corporation area after the commencement of this Act:

Provided also that while calculating the percentage of property tax, the decimal figure below 0.5 shall be ignored and the decimal figure of 0.5 or above shall be rounded off to 1:

Provided also that no such revision shall be made more than once in five years.

(3) The provisions of this section shall be made applicable for the Corporation at the time of general valuation or revaluation of holdings under section 91 of the Act.

(4) A surcharge at such rate, not exceeding fifty per cent of the property tax calculated under sub-section (2), as the Mayor-in-Council may, from time to time, determine at a meeting convened for the purpose, may be imposed on any land and building used wholly or partially for commercial, industrial or any other non-residential purpose.”.

Insertion of new
sections 88C,
88D, 88E, 88F,
88G and 88H.

4. After section 88B of the principal Act, the following sections shall be inserted:—

“Exemption of
Central
Government
property.

88C. (1) Notwithstanding anything contained in this Act, lands and buildings which are the properties of the Central Government shall be exempt from the property tax:

Provided that nothing in this section shall prevent the Corporation from levying on such lands and buildings a property tax to which immediately before the commencement of this Act, they were, or were treated as, liable:

Provided further that the Corporation may levy a service charge on such lands and buildings on the basis of annual value, and at such rate, as may be determined by the Central Government.

*The Howrah Municipal Corporation (Amendment) Act, 2004.**(Section 4.)*

Exemption of
holdings
exclusively used
for public
worship, disposal
of dead, social
welfare homes run
by the State
Government etc.

88D. Notwithstanding anything contained in the foregoing provisions of this Chapter,—

- (a) lands or buildings exclusively used for the purpose of public worship, or
- (b) lands or buildings, exclusively used for public burial or as burning grounds, or any other place used for the disposal of the dead duly registered under this Act, or
- (c) open places, including parade grounds, which are the properties of the Government, or
- (d) social welfare homes run by the State Government,

shall be exempt from the property tax.

Explanation.—For the purpose of clause (a) of this section, any land or building used for the purpose of public worship shall not be deemed to be exclusively used for such purpose if, on such land or in such building or portions thereof, any trade or business is carried on, or any rent or fee is derived in respect of such land or building or portions thereof, or such land or building or portions thereof is used for any gainful purpose whatsoever.

Exemption of
holding
exclusively used
for public charity
or medical relief
or imparting
education.

88E. (1) The Corporation may exempt from property tax any holding, either wholly or in part, which is exclusively used with the approval of the Corporation for public charity or philanthropic purpose or for the purpose of medical relief to, or education of, the poor, free of charge.

(2) All primary school, secondary school, higher secondary school or any educational institution run or sponsored by the Government, shall be exempt from the property tax:

Provided that the Corporation may levy a service charge, at such rate as may be determined by the Corporation, for water-supply and garbage clearance, and shall levy a service charge, not exceeding one per cent of the annual valuation of land and building of such secondary school, higher secondary school or educational institution, other than primary school.

Power to reduce
property tax in
case of excessive
hardship.

88F. Whenever from the circumstances of a case, it appears to the Corporation that the levy of property tax for any year on any holding in the Corporation area would cause excessive hardship to the person liable to pay such tax, the Corporation may reduce the amount of such tax payable on account of such holding, or may realise such tax by instalments:

Provided that no such tax shall be reduced, or realised by instalments, more than once unless the Corporation decides otherwise.

Remission on
account of
vacant holding.

88G. (1) When any land or building has remained vacant or unproductive of rent for ninety consecutive days or more, the Corporation may, upon an application in writing from the owner, grant remission or refund one-half of the amount of property tax due for the period of such vacancy.

(2) The Corporation may make regulations for the purpose of granting remission or refund of property tax under sub-section (1).

The Howrah Municipal Corporation (Amendment) Act, 2004.

(Sections 5-7.)

Exemption of holding of low valuation.

88H. The Corporation may exempt from property tax any holding comprising land or building, the annual valuation of which does not exceed five hundred rupees:

Provided that where a person owns or occupies more than one holding the aggregate annual value of which exceeds five hundred rupees, such holding shall not be exempt from the property tax."

Substitution of new section for section 89.

5. For section 89 of the principal Act, the following section shall be substituted:—

"Determination of annual value.

89. (1) Notwithstanding anything contained in the West Bengal Premises Tenancy Act, 1997, or in any other law for the time being in force, for the purpose of assessment of the property tax, the annual value of a holding comprising land or building, shall be deemed to be the gross annual rent including service charges, if any, at which such land or building might, at the time of assessment, be reasonably expected to let from year to year, less an allowance of ten per cent for the cost of repairs and other expenses necessary to maintain such land or building in a state to command such gross rent.

West Ben. Act XXXVII of 1997.

(2) The annual value of a holding comprising vacant land only shall be deemed to be an amount, which may be equal to, but may not exceed, five per cent of the estimated market value of the land at the time of assessment.

(3) If the gross annual rent of any class or classes of lands or buildings cannot be easily estimated, the annual value of a holding comprising such land, or building, shall be deemed to be an amount which may be equal to, but may not exceed seven and a half per cent of, the value of the holding obtained by adding the estimated cost of erecting the building at the time of assessment, less a reasonable amount to be deducted on account of depreciation, if any, in the estimated present market value of the land or building comprised in the holding.

(4) The estimated cost of erecting a building shall not, for the purpose of determination of the annual value of a holding comprising land and building, include the cost of any plant or machinery, (excepting the parts of a plant or of combination of plant and machinery, enumerated in Schedule IIA) on the land or the building as aforesaid.

(5) The annual value as determined under this Chapter shall be rounded off to the nearest ten rupees."

Amendment of section 91.

6. In clause (c) of sub-section (2) of section 91 of the principal Act, for the words "six years", the words "five years" shall be substituted.

Insertion of new Schedule IIA.

7. After Schedule II of the principal Act, the following Schedule shall be inserted:—

"SCHEDULE IIA

Parts of plant or of combination of plant and machinery not to be excluded in determining the annual value of a holding comprising land and building.

[See section 89(4)]

The following parts of a plant or combination of plant and machinery, whichever, and only to such extent as, any part as, or is in the nature of, a building or structure:—

Acid Concentrators;
Bins and Hoppers;

The Howrah Municipal Corporation (Amendment) Act, 2004.

(Section 7.)

Blast Furnaces;
Burners, Forges, Furnaces, Kilns, Ovens and Stoves, Chambers for;
Absorption of gases or fumes;
Aero graphing and spraying;
Bleaching;
Chemical Reaction;
Conditioning or Treatment;
Cooling;
Dying;
Dust or Fume Collecting;
Fibre separation (Wool Carbonising);
Fuming;
Impregnating;
Refrigerating;
Sandblasting;
Sterilising;
Sulphuric Acid;
Chimneys;
Cooking Ovens;
Condensers and Scrubbers—
 Acid,
 Alkali,
 Gas,
 Oil,
Tar;
Conveyor Gentries;
Cooling Ponds;
Crane Gentries;
Couples;
Economisers;
Elevators and Hoists;
Evaporators;
Fan Drifts;
Floating, Docks and Pontoons with any Bridges or Gangways, not of a temporary nature, used in connection therewith;
Flues;
Flumes and Conduits;
Foundations, Settings, Gentries, Supports, Platforms and Staging for plant and machinery;
Gas—
 Holders,
 Producers and Generators,
Purifiers and Cleaners;
Head Gear—
 Mine, Quarry and Pit,
 Hydraulic Accumulators,
Well;

The Howrah Municipal Corporation (Amendment) Act, 2004.

(Section 7.)

Pits, Beds and Bays—

Casting,

Cooling,

Drop,

Inspecting or Testing,

Liming, Soaking, Tanning, or other treatment settling;

Rack;

Refuse, Destructors and Incinerators;

Restors;

Ship Construction and Repair;

Cradles;

Grids;

Slipways;

Uprights;

Silos;

Stages, Staircases and Platforms for loading, unloading and handling materials;

Stills;

Super heaters;

Tanks;

Towers for—

Absorption of gases or fumes,

Chemicals Reaction,

Cooling,

Oil Refining and Condensing Treatment,

Water,

Transporter Gantries,

Transverser and Turntables,

Vats,

Weighbridges,

Wireless Masts.”.

By order of the Governor,

S. K. NANDY,

Secy. to the Govt. of West Bengal.

Law Department.