

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

PUBLIC NOTICE

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 various municipal taxes rates and cesses shall be levied w.e.f 01.04.2013 for the year 2013-14. The schedule as determined for the year 2013-2014 is as under:

1. (A) Property Tax

	Lands and buildings or part thereof	Rate of Tax
i.	Where the rateable value does not exceeds Rs.10 Lacs	20% of the rateable value
ii.	Where the rateable value exceeds Rs.10Lacs 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.
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.

(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 as 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 instructions 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.

(c) 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 sale or supply of Electricity: Electricity tax is a discretionary tax under section 60(2)(c). The tax may be @ 5% of tariff fixed by DERC for consumption, sale or supply of electricity or on sale of surplus electricity.

2. Rebates from payment of Property Tax

In respect of properties paying tax under the Annual Rent Bye law of 2009 rebate from the payment of property tax for 2013-14 may be allowed 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 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 a a recognized school within the meaning of Delhi School Education Act, 1973 or for medical relief as hospital or college.

Provided that 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.

- (iii) Self Occupancy rebate of 25% of the property tax payable for 2013-14 in respect of self occupied residential building singly owned by a senior citizen who is 60 years or more in age or by a women irrespective of her age or a physically challenged person irrespective of age or jointly owned by any of these categories.

Provided that no portion of the building owned by such a senior citizen or women or physically challenged person is on rent and the building is actually owned and occupied by these categories.

- (iv) On net tax payable after rebates from (i) to (iii) above, a prompt payment rebate of 10% of the tax determined under the Annual Rent Bye Law of 2009 for the year 2013-14 shall be allowed, if tax is paid in Self Assessment Scheme with rateable values determined under the Annual Rent Bye Laws of 2009 by 30.09.2013 and 5% rebate if the tax is paid after 30.09.2013 but on or before 31.12.2013.

Provided further that in case of any dispute on the question of a quantum of grant of rebates under clause (i) to (iv) the decision of Chairperson shall be final.

Accounts Officer (Tax)