Cantonments Act, 2006

Section 68 - Norms of property tax Save as otherwise provided in this Act, the property tax shall be levied on lands and buildings

Section 68 - Norms of property tax Save as otherwise provided in this Act, the property tax shall be levied on lands and buildings in the cantonment and shall consist of not less than ten and not more than thirty per cent of the annual rateable value of lands and buildings: Provided that the Board may, when fixing the rate at which the property tax shall be levied during any year, determine that the rate leviable in respect of lands and buildings or portions of lands and buildings in which any particular class of trade or business is carried on shall be higher than the rate determined in respect of other lands and buildings or portions of other lands and buildings by an amount not exceeding one half of the rate so fixed: Provided further that the tax may be levied on graduated scale, if the Board, so determines. Explanation.--Where any portion of a land or building is liable to a higher rate of the tax such portion shall be deemed to be a separate property for the purpose of municipal taxation alone.