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Banglore Development Authority Act, 1976

Section 20 - Levy of Betterment Tax

(1) Where as a consequence of execution of any development scheme, the market value of any land in the area comprised in the scheme which is not required for the execution thereof has in the opinion of the Authority, increased or will increase the authority shall be entitled to levy on the owner of the land or any person having an interest therein a betterment tax in respect of the increase in value of the land resulting from the execution of such scheme.

(2) Such increase in value shall be the amount by which the value of the land, on the completion of the execution of the scheme, estimated as if the land were clear of buildings, exceeds the value of the land prior to the execution of the scheme estimated in like manner, and the betterment tax shall be one-third of such increase in value.
