Banglore Development Authority Act, 1976

Section 28B - Levy of Tax on Lands and Buildings

(1) Notwithstanding anything contained in this Act, the Authority may levy a tax on lands or buildings or on both, situated within its jurisdiction (hereinafter referred to as the property tax) at the same rates at which such tax is levied by the Corporation within its jurisdiction.

(2) The Provisions of the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977) shall mutatis mutandis apply to the assessment and collection of property tax.

[1][Explanation:- For the purpose of this section "property tax" means a tax simpliciter requiring no service at all and not in the nature of fee requiring service.]

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1 . Inserted by Act 19 of 2002 w.e.f. 20.12.1975.