Cantonments Act, 2006

Section 111 - Exemption in case of buildings

1) When in pursuance of Sec. 110, a Board has fixed a special rate for the cleansing of any factory, hotel, club or group of buildings or lands, such premises shall be exempted from the payment of conservancy or scavenging tax imposed in the cantonment. (2) The following buildings and lands shall be exempt from any property tax other than tax imposed to cover the cost of specific services rendered by the Board, namely: (a) places set apart for public worship and either actually so used or used for no other purposes and rendering services free of cost without deriving any income whatsoever; (b) buildings used for educational purposes, public libraries, play grounds and dharamshalas which are open to the public and from which no income is derived; (c) hospitals and dispensaries maintained wholly by charitable contributions; (d) burning and burial grounds, not being the property of the Government or a Board, which are controlled under the provisions of this Act; (e) buildings(or lands vested in a Board; and (f) any buildings or lands, or portion of such buildings or lands, which are the property of the Government.

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