Cantonments Act, 1924

Section 77 - Power to Require Entry in Assessment List of Details of Buildings

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For the purpose of obtaining a partial remission or refund of tax, the owner of a building composed of separate tenements may request the 1 [Board], at the time of the assessment of the building, to enter in the assessment list, in addition to the annual value of the whole building, a note recording in detail the annual value of each separate tenement. When any tenement, the annual value of which has been thus separately recorded, has remained vacant and unproductive of rent for 2 [sixty] or more consecutive days 3 [***] 4 [one-half of such portion of any tax] assessed on the annual value of the whole building 5 [* * *] shall be remitted or refunded as would have been remitted or refunded if the tenement had been separately assessed.

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1. Substituted by Act 24 of 1936, section 69, for "Cantonment Authority".

2. Substituted by Act 24 of 1936, section 30, for "ninety".

3. The words "during any year" omitted by Act 24 of 1936, section 30.

4. Substituted by Act 15 of 1983, section 49, for "such portion of any tax" w.e.f. 1-10-1983.

5 The words "and payable in respect of that year" omitted by Act 24 of 1936, section 30.
