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Fire Force Act, 1964

Section 15 - Levy of Fire Tax

(1) The State Government may levy a cess called fire tax on lands and buildings which are situated in any area in which this Act is in force and on which property tax by whatever name called is levied by any local authority in that area.

(2) The fire tax shall be levied in the form of a surcharge on the property tax at such rate not exceeding ten percent of such property tax as the State Government may, by notification, in the official Gazette, determine.
