

The

Kolkata Gazette
 सत्यमेव जयते
Extraordinary
 Published by Authority

AGRAHAYANA 14]

FRIDAY, DECEMBER 5, 2014

[SAKA 1936

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL**LAW DEPARTMENT****Legislative****NOTIFICATION**

No. 1875-L.—5th December, 2014.—The Governor having been pleased to order, under rule 66 of the

Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Kolkata Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 28 of 2014

THE KOLKATA MUNICIPAL CORPORATION
(SECOND AMENDMENT) BILL, 2014.

A
BILL

to amend the Kolkata Municipal Corporation Act, 1980.

WHEREAS it is expedient to amend the *Kolkata Municipal Corporation Act, 1980*, for the purposes and in the manner hereinafter appearing;

West Ben. Act
LIX of 1980.

It is hereby enacted in the Sixty-fifth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and
commencement.

1. (1) This Act may be called the Kolkata Municipal Corporation (Second Amendment) Act, 2014.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

*The Kolkata Municipal Corporation
(Second Amendment) Bill, 2014.*

(Clause 2.)

Amendment of
section 174 of the
West Ben. Act
LIX of 1980.

2. In section 174 of the Kolkata Municipal Corporation Act, 1980, in sub-section (1),—

- (a) in the first proviso, for the words ‘Provided that’, the words ‘Provided further that’ shall be substituted and before the first proviso so amended, the following proviso shall be added:

“Provided that where such land or building or portion thereof is occupied by tenant and is used exclusively for residential purposes, the gross annual rent, may, if opted by the owner or the person liable to pay the property tax, be—

- (i) the actual rent including service or other ancillary charges, if any;
or
(ii) the rent with a weightage factor to the extent of fifty *per cent* on the prevailing reasonable rent.”;
- (b) in the second proviso, for the words ‘Provided further that’, the words ‘Provided also that’ shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

It is considered necessary and expedient to amend the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) for the purpose of providing provision for determination of annual valuation of the land or buildings or part thereof occupied by tenants and are exclusively used for residential purpose.

2. The Bill has been framed with the above object in view.

3. There is no financial implication involved in giving effect to the provision of the Bill.

KOLKATA,
The 5th December, 2014.

FIRHAD HAKIM,
Member-in-charge.

By order of the Governor,

MALAY MARUT BANERJEE,
*Secy. to the Govt. of West Bengal,
Law Department.*

**EXTRACTS OF THE PROVISIONS OF THE KOLKATA MUNICIPAL CORPORATION ACT, 1980
WHICH HAVE BEEN PROPOSED TO BE AMENDED BY THE KOLKATA MUNICIPAL
CORPORATION (SECOND AMENDMENT) BILL, 2014**

"Section - 174. Determination of annual valuation. – (1) Notwithstanding anything contained in the West Bengal Premises Tenancy Act, 1956 (West Ben. Act XII of 1956) or in any other law for the time being in force, for the purpose of assessment to the property tax, the annual value of any land or building shall be deemed to be the gross annual rent including service charges, if any, at which such land or building might at the time of assessment be reasonably expected to let from year to year, less an allowance of ten per cent for the cost of repairs and other expenses necessary to maintain such land or building in a state to command such gross rent :

✱ [***]

✱✱ Provided that "While determining " the annual value in the case of any land or building or portion thereof exclusively used by the owner for his residential purpose, the gross annual rent of such land or building or portion, as the case may be, shall be reduced,

(a) Where the gross annual rent does not exceed six hundred rupees, by thirty per cent ;

(b) Where the gross annual rent exceeds six hundred rupees but does not exceed eighteen thousand rupees, by such percentage of the gross annual rent as is worked out by dividing the gross annual rent by six hundred and subtracting the quotient from thirty-one, the difference being rounded off to the nearest place of decimal :

✱✱✱ Provided further that no such reduction in gross annual rent shall be made –

(a) In case the total covered area in any land or building under occupation for residential purpose by the owner exceeds one hundred and fifty square metres, or

(b) Where a person owns or occupies for residential purpose more than one plot of land or building or portions thereof within the municipal limit of Kolkata.

✱ First proviso omitted by s. 6(1) of the Kolkata Municipal Corporation (Amendment) Act, 2003 (West Ben. Act XXXIV of 2003), w.e.f. 1.6.2004.

✱✱ Subs. by s. 6(2), ibid, w.e.f. 1.6.2004, for the words "Provided further that".

✱✱✱ Subs. by s. 6(3), ibid, w.e.f. 1.6.2004, for the words "Provided also that".

[Continued on the next page]

(2) The annual value of any land which is not built upon shall be fixed at seven per cent of the estimated market value of the land.

(3) If the gross annual rent of any class or classes of lands or buildings used exclusively for hospital or educational purposes or for the purposes of sports or as a place of worship or as a place for disposal of the dead cannot be easily estimated, the gross annual rent of such building shall be deemed to be five per cent of the value of the building obtained by adding the estimated cost of erecting the building at the time of assessment less a reasonable amount to be deducted on account of depreciation, if any, to the estimated present market value of the land valued with the building as part of the same premises.

(4) In the case of any land or building or part thereof used for public cinema shows or theatrical performances or as a place of similar public recreation, amusement or entertainment, the gross annual rent of such land or building or part thereof, as the case may be, shall be deemed to be seven and a half per cent of the gross annual receipts in respect of such cinema shows or theatrical performances or place of public recreation, amusement or entertainment, including receipts from rent and advertisements and sale of admission tickets but excluding taxes on the sale of such tickets :

Provided that the provisions of this sub-section shall not apply in the case of temporary fairs, circuses, and casual shows or performances.

(4A) If the gross annual rent of any land or buildings or part thereof cannot be easily estimated, the gross annual rent of such land or building for the purposes of sub-section (1) shall be deemed to be seven and half per cent of the value of the building obtained by adding the estimated present cost of erecting the building at the time of assessment less a reasonable amount to be deducted on account of depreciation, if any, to the estimated present market value of the land :

Provided that the estimated present cost shall not include the cost of any plant or machinery, excepting those enumerated in Schedule VIII, on the land or the building as aforesaid.

(5) The annual value as determined under this Chapter shall be rounded off to the nearest ten rupees."