

VACANT LAND TAX

PROCEDURE:

- Registered Documents of the open plot should be obtained from the property owners / Registration Office and impose the Vacant Land Tax as per Act @ 0.5% on capital value of the land, duly obtaining the relevant documents.
- Concerned Tax Inspector / Bill Collector will inspect the property and verify whether the land has clear title, then proceed for imposing the Vacant Land Tax as per rules.

ACT PROVISION

Under Section 199 of GHMC Act:

[(3) The Corporation shall in the case of lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, building, levy the taxes specified in sub-section (1), at half percent (0.05 percent) of the estimated capital value of the lands, which shall be determined in such manner as may be prescribed].

Under Section 212 of GHMC Act, any Vacant Land not exceeding three times the plinth area of the building including its site or a Vacant Land to the extent of one thousand square meters, whichever is less shall be deemed to the adjacent premises occupied as an appurtenant to the building, and assessed to tax in accordance with the provisions of this section and the area, if any, in excess of the said limit shall be deemed to be land not occupied by or adjacent and appurtenant to such building (and the tax shall be levied thereon at 0.50 percent of the estimated capital value of the land).

List of Documents :

1. Registered Sale Deed
2. Link documents attested by the Gazetted Officer
3. LRS Regularization, if any.
4. Latest E.C. and Market Value.