

APPENDIX D
Taxes leviable by Municipal Corporations

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks
Bombay	<ol style="list-style-type: none"> 1. Property taxes— <ol style="list-style-type: none"> (a) General tax of not less than 8 and not more than 21 per cent. with a fire tax of not less than 1/4 and not more than 3/4 per cent. of the rateable value of buildings and lands. (b) Water tax. (c) Halalkhore tax of not more than 5 per cent. of the rateable value. 2. A tax on vehicles and animals. 3. A theatre tax. 4. Town duties. 5. Dog tax. 	<p>A. Education Cess.</p>	<p>Education cess is designed as a tax which could be passed on to the occupiers. It has not so far been levied.</p> <p>While General tax, with fire tax is to be borne by the owner of the building, water and Halalkhore taxes are to be borne by the occupants. They are however in the first instance collected from the owner who is given a rebate in the rateable value fixed.</p> <p>Dog tax is more in the nature of a licence fee for keeping dogs.</p>
Calcutta	<ol style="list-style-type: none"> 1. A tax on carriages and animals. 2. A tax on dogs. 3. Tax on professions, trades and callings. 4. Scavenging tax on certain trades (those keeping animals). 	<p>A. A consolidated rate not exceeding 23 per cent. on the annual value of all lands and buildings.</p> <p>B. A petroleum Cess.</p>	<p>Tax on professions etc., is enforced in the form of a licence to be taken out.</p>
Madras		<p>A. A property tax.</p> <p>B. A tax on companies.</p> <p>C. A profession tax.</p> <p>D. A tax on carriages and animals.</p> <p>E. A tax on carts.</p> <p>F. A tax on timber brought into the city.</p> <p>G. A tax on advertisements.</p> <p>H. A duty on certain transfers of property in the shape of an additional stamp duty.</p>	<p>Tax on advertisements other than advertisements in newspapers.</p>

APPENDIX D—contd.

Taxes leviable by Municipal Corporations—contd.

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks
Ahmedabad and Poona.	1. Property taxes— (a) A general tax of not less than 12 per cent. of rateable value. (b) Water tax. (c) Conservancy tax. 2. A tax on vehicles, boats and animals.	A. Octroi. B. Profession tax. C. A tax on dogs. D. A theatre tax. E. A toll on animals and vehicles, other than motor vehicles or trailers. F. Any other tax which the State Government has power to levy.	
Nagpur	1. Property taxes 2. A latrine or conservancy tax. 3. A tax for construction and maintenance of public latrines. 4. Water rate, where water is supplied by the corporation. 5. A cess on animals or goods brought within the city for sale, consumption or use therein.	A. Profession tax. B. A tax on vehicles or animals including dogs. C. A toll on vehicles and animals entering the city and boats moored within the city. D. Fees on the registration of cattle sold within the city. E. A lighting rate where public lighting is provided by the corporation. F. Market dues on persons exposing goods in any market or place belonging to the Government Improvement Trust or Corporation. G. Any other tax which the State Government has power to impose.	Nagpur Corporation has been established with effect from 2nd March 1951 and these were the taxes levied during 1951-52.
Jabalpur	Same as Nagpur		
Patna		A. A tax on holdings. B. A water tax.	

APPENDIX D—*contd.**Taxes leviable by Municipal Corporation—contd.*

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks	
Patna— <i>contd.</i>		C. A latrine tax.		
		D. A lighting tax.		
		E. A drainage tax.	Drainage tax cannot be imposed in an area where latrine tax is imposed and <i>vice versa</i> .	
		F. A tax on the vehicles, horses and other animals.	Drainage tax cannot be imposed in an area where latrine tax is imposed and <i>vice versa</i> .	
		G. A fee on the registration of carts.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
		H. A fee on the registration of vehicles kept, used or plying for hire and to taxi.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
		I. A tax on trades, professions and callings.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
		J. A toll or duty on animals or goods brought in for sale, consumption or use.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
		K. A toll on vehicles, carts and animals entering the city but not liable to pay the tax or fee under F, G & H.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
		L. A tax on advertisements.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
		M. Any other tax, which the State Government has power to levy.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
	Hyderabad and Secunderabad Corporations.	1. Property taxes	A. Octroi.	
		2. A tax on vehicles, boats and animals.	B. Profession tax.	
		C. Tax on dogs.		
		D. Theatre tax.		
		E. A toll on animals and vehicles entering the city.		
		F. With the previous sanction of the Government any other tax which the Legislature of the State has power to impose in the State.		

APPENDIX D—contd.

Taxes leviable by Municipal Corporation—concl'd.

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks
Bangalore		A. A property tax. B. A Profession tax. C. A tax on carriages and animals. D. A tax on carts. E. An octroi on animals or goods or both brought within the octroi limits for consumption or use therein. F. A tax on advertisements. G. A duty on certain transfers of property in the shape of an additional stamp duty. H. Any other tax.	
Trivandrum		A. Property tax. B. Profession tax. C. Tax on companies. D. Tax on carts. E. Tax on entertainments. F. Advertisement tax. G. Tax on animals and boats.	