

## APPENDIX E

### *Extent of levy of Property tax in different States*

S. No.	State	Legal provision	Actual Position
1	2	3	4
<i>Part A States</i>			
1.	Andhra	Levy is optional as regards municipalities and compulsory as regards the village panchayats.	Levied by all the municipalities and the village panchayats.
2.	Assam	Levy is optional in respect of municipalities as well as village panchayats.	Levied by all the municipalities. The village panchayats have not yet started levying this tax.
3.	Bihar	Levy is optional in respect of the municipalities, and compulsory in respect of village panchayats.	Levied by the municipal corporation of Patna and the municipalities.
4.	Bombay	Levy is compulsory in respect of the municipal corporations and village panchayats. It is optional in respect of municipalities.	It is levied by all the municipal corporations, municipalities and village panchayats.
5.	Madhya Pradesh	The levy is compulsory in respect of municipal corporations and panchayats and optional in respect of municipalities.	Out of 112 municipalities, 73 municipalities levy the general tax and 104 levy service taxes.
6.	Madras	The levy is optional in respect of the municipal corporation and the municipalities but is compulsory in respect of village panchayats.	Levied by the municipal corporation, and all municipalities and village panchayats.
7.	Orissa	Levy is optional for municipalities and compulsory for panchayats.	Levied by all the municipalities.
8.	Punjab	The levy is optional in the case of municipalities and small town committees and compulsory in respect of village panchayats.	Levied in only 40 municipalities out of 61 and 13 small town committees out of 33.
9.	Uttar Pradesh	Levy is optional in the case of municipalities; in village panchayats in the case of those who do not pay a tax on rental value of land, or a tax on professions, trades and callings, a tax on buildings is levied.	Levied in 37 municipalities out of total number of 120.
10.	West Bengal	Levy is optional for the Calcutta Municipal Corporation and other municipalities.	Levied in Calcutta and in other municipalities.

## APPENDIX E—contd.

*Extent of levy of Property tax in different States—contd.*

S. No.	State	Legal provision	Actual Position
1	2	3	4
<i>Part B States</i>			
11.	Hyderabad	Levy is optional for municipal corporations, municipalities and village panchayats.	Levied by the municipal corporations and all the municipalities. Many of the panchayats have begun to levy this tax.
12.	Madhya Bharat	Levy is optional for municipalities and compulsory for panchayats.	Levied by 73 out of the 84 municipalities.
13.	Mysore	Levy is optional for municipalities and compulsory for panchayats.	Levied by the municipal corporation and all municipalities.
14.	PEPSU	Levy is optional	Proposed to be levied only by two municipalities from 1954-55 out of 21 municipalities and 37 town committees.
15.	Rajasthan	Do.	Levied by only one municipal board out of 139.
16.	Saurashtra	Levy is optional in the case of municipalities and panchayats	Not levied by a number of municipalities.
17.	Travancore-Cochin	Levy is optional	Levied by the municipal corporation and the municipalities. A house tax is levied by the village panchayats also.
<i>Part C States</i>			
18.	Ajmer	Levy is optional	Levied by the Ajmer Municipality.
19.	Delhi	Do.	Levied by the municipal committee.
20.	Coorg	Do.	Levied in the municipalities and notified areas.
21.	Himachal Pradesh	Do.	Property tax levied by two municipalities out of 11. Service tax is levied by one municipality.