

[Received the assent of the Governor on the 8th May, 1969]

THE ASSAM URBAN IMMOVABLE PROPERTY TAX ACT, 1969

(Published in the *Assam Gazette* Extraordinary, dated the 14th May, 1969)

An
Act

to impose tax on immovable property in urban
areas in the State of Assam.

Preamble.

Whereas it is expedient to authorise the Municipal Boards and Town Committees to assess, levy and collect tax on immovable property in the State of Assam ;

It is hereby enacted in the Twentieth Year of the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Assam Urban Immovable Property Tax Act, 1969.

(2) It extends to the State of Assam.

(3) It shall come into force at once.

Definition.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) “annual value” means the annual value of lands and buildings as determined in accordance with the provision of the Assam Municipal Act, 1956. XV of 1957.

(2) “Municipal Board” or “Town Committee” mean respectively the Municipal Board or Town Committee as defined under the Assam Municipal Act, 1956.

Levy of
Urban Im-
movable
property tax.

3. Notwithstanding anything contained in the Assam Municipal Act, 1956, there shall be assessed, levied and collected by a Municipal Board or Town Committee for every year a tax called the “Urban Immovable Property Tax” on all lands and buildings situated within the areas of such Municipal Board or Town Committee. The quantum of the tax shall be 3 per cent of the annual value of the land and building.

Price Rs.0.5 P. or 1 d.

Ex e m p- 4. The Urban Immovable Property Tax shall not
tions, be leviable in respect of lands and buildings:—

(a) owned by—

(i) a Gaon Panchayat, Anchalik Panchayat or Mahkuma Parishad constituted under the Assam Panchayat Act, 1959; Assam Act XXIV of 1959.

(ii) the State or the Central Government ;

(b) set apart for public worship and actually so used ;

(c) used exclusively as a public burial or burning ground ;

(d) used for charitable purposes as the State Government may by, notification, specify ;

(e) used for the preservation of Ancient Monuments.

Mode of 5. The assessment and realisation of the tax shall
assessment be made in the manner laid down for assessment
and realisa- and realisation of Municipal tax under the Assam
tion of tax. Municipal Act, 1956. Assam Act XV of 1957.

Appeal from 6. Any person objecting to an assessment order
the order of passed under this Act, may within thirty days from
assessment. the date of such order, appeal to the Municipal Board or Town Committee, as the case may be, within whose jurisdiction the property is situate, and such appeal shall be heard and disposed of in the manner laid down in section 321 of the Assam Municipal Act, 1956.

Repeal and 7. (1) The Assam Urban Immovable Property Tax Assam Act
saving. Act, 1963 is hereby repealed. XIX of 1963.

(2) Notwithstanding such repeal, any assessment made, taxes imposed, order issued, proceedings commenced, anything done or any action taken under the provisions of the Act repealed and in force immediately before the commencement of this Act shall continue in force and shall be deemed to have been made, imposed, issued, commenced, done or taken under the corresponding provisions of this Act.

Provision as
to pending
cases.

8. The appeals, applications for revision or any other proceeding pending before any authority under the provision of the Act, repealed by this Act, shall stand transferred to the respective Municipal Board or Town Committee, as the case may be, within whose jurisdiction the property is situate. The Municipal Board or Town Committee, as the case may be, shall thereupon proceed to dispose of such appeal, application for revision or other proceedings in the manner as laid down in section 6 of this Act as though they were instituted before the Municipal Board or Town Committee, as the case may be.

Explanation—For the purpose of this section, the property means the immovable property with respect to which the tax was imposed.

