

The Rajasthan Municipalities (Land and Buildings Tax) Rules, 1961

Published vide Notification No. F. 8(89) LSG/60, dated 1-6-1961, published in Rajasthan Gazette, Part 4-C, dated 27-7-1961

In exercise of the powers conferred by section 1 (297) read with section 104 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959), the State Government hereby makes the following rules, namely:-

1. Short title. - (1) These rules may be called the Rajasthan Municipalities (Land and Buildings Tax) Rules, 1961.

(2) These rules shall come into force after one month from the date of their publication in the Official Gazette.

2. Definitions. - In these rules, unless the subject or context otherwise requires:-

(1) "Act" means the Rajasthan Municipalities Act, 1959 (Rajasthan Act 38 of 1959);

(2) "Agent" means any person, who acts under proper authority for an owner or any occupier of building or land;

(3) "Assessor" means an assessor appointed under section 114;

(4) "Form" means a form appended to these rules;

(5) "Revising Authority" means any authority or Officer referred to in sub-section (2) of section 117 to whom objections under sub-section (1) of that section may be made;

(6) "Section" means a section of the Act, and

(7) "Tax" means the tax mentioned in clause (1) of section 104.

3. Imposition of tax. - (1) Subject to the provisions of sections 104 and 107 and of any orders made or notifications issued by the State Government under either of those sections, the tax shall be leviable in a Municipality at the rate and from the date specified in the notification issued under section 104 by the State Government in respect of such Municipality.

(2) The date so specified shall be the first day of January, April, July, or October of a year.

(3) A copy of the notification referred to in sub-rule (1) shall, as soon as may be, after the issue of the said notification, be affixed on the notice board of the Municipal office, and the contents thereof shall be proclaimed in the Municipality by beat of drum.

[4) The tax shall, subject to the provision contained in sub- rule (5) shall be leviable by the Board in four installments payable at the close of each quarter:]

(5) The latest Notification prescribing exemption is as under:-

Notification dated July 20, 2000 published in Rajasthan Government Gazette Extraordinary Part 6(ka), dated July 27, 2000, page 133, prescribes that the State Government has granted the following exemptions:-[English translation]

Payment of house-tax for the current year by every house-tax payer: -

- (a) 15% if the tax is deposited upto 30th September 2000;
- (b) 10% if the tax is deposited from 1st October to 31 December, 2000 and
- (c) 5% if the tax is deposited from 1st January 2001 to 31st March 2001,

exemption will be granted.

Also if any house-tax payer deposits arrears of tax due for previous years in lump sum, he will be granted exemption as above.

(5) If the notification under section 104 specifies for the commencement of the levy of the tax and date other than the first day April in a year the tax shall, till the first day April next following, be leviable by the quarter.

4. Preparation of assessment list. - (1) An assessment list for the purpose of levying the tax shall be prepared wardwise in form 1.

(2) In assessing the amount of the tax payable in respect of any land or building, a sum equal to ten percent of its annual letting value shall be deducted from such value by way of allowance for repairs and maintenance, insurance, sinking fund etc.

Provided that in case the annual letting values comes to Rs. 180/- or less by result of allowing the said deduction, no such deduction shall be allowed.

(3) For the purpose of determining the annual letting value of any land or building and assessing the amount of tax thereof, the assessor may-

(a) enter upon or into, inspect and measure any building or land, and

(b) if necessary, make enquiries from the people living in neighbourhood and examine the previous record of the Municipality or other local authority in relation to such building or land.

(4) When the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon him as the holder of the building or land, without any further description.

(5) Where any building or land liable as a whole to payment of the tax is composed of separate tenements the assessor may, upon the request of the owner of any such tenement, determine the annual letting value of each such tenement separately and assess the amount of tax payable in respect thereof:

Provided that the valuation of the entire building or land shall be the guiding factor in determining the liability to the payment of the tax.

5. Statement of new building etc. - Every tax inspector, or where there is no tax inspector, every sanitary inspector, or any other officer authorised by the Board shall submit to the assessor half yearly statements showing building with in his circle which have been newly constructed or reconstructed or enlarged and the assessor shall upon receipt of such statement or upon receipt of notice under section 120 proceed to asses or reassess the annual letting value of the building and the amount of tax payable in respect thereof.

6. Revision of assessment. - (1) The public notice required to be given under section 116 shall be in form 11.

(2) The book to be kept by the assessor under sub-section (3) of section 117 shall be in form 111.

(3) The public notice required to be published under sub-section (6) of section 117 shall be in form IV.

(4) A public notice under sub-rule (1) or sub-rule (3) shall be served in the manner laid down in or under sub-section (3) of section 250.

7. Form of notice under section 126. - The notice required to be given to the Board under the proviso to sub-section 91) of section 126 shall be in form V.

Form I

[See Rule 4 (1)]

Assessment List

.....Municipal Board/Council

District.....

Year.....

S. No.	Ward No.	Name of the street or Mohalla in which the property is situated	Designation of the property either by name or number sufficient for identification
1	2	3	4

Name and address of the owner	Name and address of the occupier	Name of tenant and amount of rent paid by each per annum (or if there is more than one tenant, amount of rent paid by each per annum)	Annual letting value of the building
5	6	7	8

Amount of tax assessed	Decision of the revising Authority	Result of appeal, if any	Remarks		
	Annual letting value	Amount of tax assessed	Annual letting value	Amount of tax assessed	
9	10	11	12		

[Form III]

[See Rule 6(1)]

Office of the Municipal Board/Council

Public Notice

Notice is hereby given that the assessment list of the tax on annual letting value of buildings and lands situated within the Municipal limits of.....have been prepared and are open for inspection at the Municipal Office from.....to.....during any working day. The revising authority will proceed to revise the valuation and assessment from.....

Assessor

Form III

[See Rule 6(2)]

Register of objections

.....Municipal Board/Council

District.....

Objections

S.No.	Receipt No.	Date of receipt	Name of owner & House No.	Amount of tax assessed
1	2	3	4	5
Date	Decision of the Revising Authority		Signature	Remarks
	Annual letting value		Amount of tax assessed	
6	7	8	9	10

Form IV

[See Rule 6(3)]

Public Notice under section *[117] (6) of Rajasthan Municipalities Act, 1959.

.....Municipal Board/Council	District.....
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Notice is hereby given that the assessment list of the tax on the annual letting value of buildings and lands situated within the Municipal limits of. has been authenticated by the Revising Authority and deposited in the Municipal Office and is open for inspection by the owners and occupiers of the properties or their agents at the Municipal Office during office hours on all working days.

This day of.....19....

Signature of the Chairman.

Form V

[See Rule 7]

Notice under the proviso to sub-section (1) of section 126 of the Rajasthan Municipalities Act, 1959.

1. Date
2. Number of House/Land
3. Mohalla
4. Name and address of owner/occupier
5. Amount of tax assessed for the years..... Rs..... p.....
6. The above mentioned House/Land shall remain/remained vacant and is/was unproductive of rent during..... (date month and year) to..... (date month & year).
7. The following portion of the aforesaid House/Land shall remain/remained vacant and is/was/are/were unproductive of rent. From.....(date month & year) to..... (date month and year).

HOUSE	LAND
Storey	Rent.....
Number of rooms	Length.....yd.
Name and particulars of tenant/owner who vacated.	Breadth.....yd. Area..... sq. yds.
	Rank.....

PORTION

8. The following portion/whole of the House/Land have been wholly or substantially demolished or destroyed otherwise deprived of value.

HOUSE	LAND
Storey	Rent.....
	Length.....yd.
	Breadth.....yd.
Number of rooms	Area..... sq. yds.
	Rank.....

Dated.....

Signature of applicant Address.

Clarifications Regarding Assessment and Recovery House Tax by the Municipalities

[Circular No. F 8(89) LSG/60, dated 8-6-1962]

Subject- Recovery of tax on annual letting value of Building and Lands.

The State Government had directed to levy of tax on Building and Lands within the meaning of section 104 of the Rajasthan Municipalities Act, 1959 in respect of most of the Municipalities in this State. Some points have been referred to Government for clarification. These have been examined and the following clarifications are made:-

1. Kham Houses. - Under section 104 of the Rajasthan Municipalities Act, 1959 'Kham Houses' have been exempted from levy of this tax but the term Kham Houses has not been defined and difficulty is being experienced as to which type of houses should be taken as Kham Houses.

In common parlance a Kham House is a house made of kachha bricks with mud and sirki or Khaprel or thatched roofing. Partly kachha and partly pakka house should not be treated as Kham House. It will however, be noticed that under the provision of the Act, Building of which the annual letting value is less than Rs. 120/- (in the case of city Municipality) or Rs. 60/- (in the case of Municipal Board) are exempted from the payment of this tax. Ordinary the annual letting value of Kham Houses is not likely to exceed this exemption limit. Absence of a definition of the term Kham House should not therefore, present any difficulty in practice.

2. Statutory deduction. - Annual letting value has been defined under clause (1) of section 3 of the aforesaid Act as annual rent of Building or Land exclusively of any furniture of machinery contained or situated therein. Doubts have been expressed as to whether the statutory deduction of 10% for repairs admissible under sub-rule (2) of rule 4 of the Rajasthan Municipalities (Land and Building Tax) Rules, 1961 should be allowed for calculating the rateable value of a property.

The words actual rent used in clause 91) of section 3 of the Act do not include the expenses on account of maintenance and repairs of a property and as such the statutory deduction of 10% should be allowed to be arrived at the rateable value.

3. Calculation of rateable value of Buildings where the Lands belong to the Municipality. - Some cases are reported in which the Building has been constructed on Municipal land taken either on lease or rent. In such cases the ownership of the land vests in the Municipality concerned while the structure made thereon is owned by the rent payer. Doubts have been expressed as to whether the rent of land paid by the owners of the Building to the Municipality may be deducted from the annual letting value or not. The definition of the annual

letting value contained in clause (1) of section 3 of the Act is very clear and does not contemplate to any deduction on this account. The reason appears to be that the rent paid may be equated with the loss of interest of capital in vested in the case of outright purchase. No deduction for rent of land should therefore be made.

4. Procedure for assessment of annual letting values. - A clarification has been sought as to how Cinema Buildings, Theatres, Restaurants, Hotels, Mills, Factories etc. should be assessed.

In the case of these buildings, the annual rent as verified by means of documents such as rent deed, receipts for rent paid etc., may generally be taken to be the annual rent unless there are reasons to believe that receipts of documents do not represent fair and reasonable rent. In the absence of the above documents or doubt with regard to the fairness and reasonableness of the rent paid, the rateable value could be arrived at by the comparison method, i.e. by comparing the rent charged for lying vacant or occupied by their owners can also be assessed by this method.

In case of building where the above method is not easily applicable, the cost of the building may be assessed and the annual rent may be calculated as under-

- (i) In town with population below 50,000.....2 ½% of assessed value.
- (ii) In town with population between 50,000 and one lakh3 ½% of assessed value.
- (iii) In town with population above one lakh.....5% of assessed value.

A Hand Book indicating detailed procedure for assessment is under preparation and will be printed and supplied to all the Municipalities shortly. Meanwhile reference may be made to Lectures on rating and assessment by L. H. Marrathe.

5. Whether the payment of tax confer any right of ownership. - It has also been suggested that a provision should be made in the rules that recovery of this tax from a particular person shall not confer any right in respect of such Building and Lands.

It is not necessary to provide this in the rules since the recovery of tax on Buildings and Land from a particular person does not confer any such right.

6. Building and Lands assessed by Income Tax Department. - Doubts have been expressed as to whether the assessment of rent by the Income Tax Department for the purpose of Income Tax may be adopted for the recovery of house tax.

The assessment by the Income Tax Department has nothing to do with the assessment of tax on land and buildings and can, therefore, be ignored. The Municipality should make assessment in accordance with the provisions of the Act and the rules framed thereunder.

7. Publication of assessment list in parts. - A query has been made whether assessment list can be published in part, it is clarified that the assessment list should be published in full and not in parts.

8. Date of levy of tax. - The notification directing the levy of tax on annual letting value was issued on the 30th June, 1960 and published in Official Gazette dated the 9th July, 1960. A doubt has been expressed as to whether the tax be recovered with effect from 1st July, 1960 or from the next quarter. It is clarified that the tax in question may be recovered with effect from the 1st October, 1960 and not from 1st July, 1960.

Instructions to Facilitate and Expedite Assessment of Tax on Land and Building

[Circular No. Tax/F. 75 (Gen.)/1671/DLB./63, dated 25-1-1962.]

Subject:- Assessment and recovery of tax on Land and Building.

The Government had, under No. F. 8(89) LSG/60, dated the 8th June, 1962 issued certain clarifications regarding assessment and recovery of House Tax by the Municipalities but even now clarifications and quarries are being sought by number of Municipalities regarding the same.

In order to facilitate and expedite assessment of Tax on Land and Building the following further instructions are issued for the guidance of all concerned:-

1. The first step, which the Board has to take under Rule 4(3), is to give wide publicity that tax on lands and buildings has been imposed in the Municipal area indicating the date and rate at which the tax is to be levied. Publicity should be given by beat of drum and a copy of the notice should be pasted on the notice board at the Municipal Office. It would be better if some copies of the notice may be pasted on conspicuous places in the town.
2. Then the Board should take necessary steps regarding numbering of all the buildings and lands situated within the Municipal limits. It may be done either by affixing the number plates or by painting on the front walls on a conspicuous spot. While allotting the number to the buildings and lands, the number of the building may be kept as numerator while the number of ward as denominator.
3. After taking the above action, the assessor appointed for the purpose shall issue a notice under section 115 of the Rajasthan Municipalities Act, calling for the requisite information as required for the preparation of the assessment list. The requisition form, of course has not been prescribed but the information as is necessary of the completion of the assessment list should be called through a proforma (The Rajasthan Local Self Government Institute, Film Colony, Jaipur, have this proforma in their stock, which can easily be obtained and utilised for the purpose) from the owners or occupiers of lands and buildings. This proforma should be sent to the house owners and the requisite information should be obtained from the occupiers or owners of the houses within 15 days. In case any owner or occupier fails to give the information needed for the assessment purposes within the prescribed time limit the assessor should proceed to assess the lands or buildings to the best of his judgement as provided under section 115 (2) of the Rajasthan Municipalities Act, 1959. The particulars of accommodation in the house should invariably be given by the landlord in the proforma with measurements and if any portion of the houses is let out, the rent-deed executed between the parties should invariably be seen and a note to that effect be given in the respective files. In the absence of any rent-deed the original receipt of the rent paid by the tenant should be, obtained and placed in the file. As far as possible the annual rental value of the buildings should be calculated on the above basis. In case of doubt comparative method should be adopted. This will be applicable mainly in case of residential buildings.
4. As for commercial buildings, such as shops, warehouses etc., the above method can be adopted but as these places are fetching a considerable amount of rent, special care should be taken to find out the actual rent that is being paid by the tenant. For further verification the assessor should also see the account books of the parties to verify the correctness of the rent paid.

5. As regards Cinema Houses, Hotels, Restaurants, Mills, Factories etc., instructions have already been issued in the aforesaid Circular and should be followed. There is of course, a typing mistake in the said circular with regard to the assessment of cost price of the building according to the population of the town. The word 'Monthly' used in this respect for arriving at the rateable value should be read as annually.
6. As soon as all information required for the preparation of assessment list is available, entries in the register (Form 1) will be completed and the assessor will then issue a notice under section 116 and 117 of the Rajasthan Municipalities Act informing the public that the list can be inspected at the time and place mentioned in the notice and shall also mention the time not less than one months fixed for revising by the assessment list.
7. All objections received by the assessor shall then be put up before the revising authority for their consideration and orders as provided under section 117(4). After the disposal of the objections by the revising authority, a notice shall be issued as provided under section 117(6) intimating to the public that the list is open for inspection in the Municipal Office during office hours.
8. As soon as the list is finalised and authenticated, bills shall be prepared for the amount of the tax due and sent to the owner or occupier of the land or building. In this respect a procedure has been laid down in Chapter VIII of the Act from sections 147 to 160 and should be followed for the recovery of the tax.

It bears the concurrence of Secretary, Local Self Government Department, Rajasthan, Jaipur.

Clarification Regarding Exemption limit of Land and Building Tax

[Circular No. F. 1(5) DLB/62/10000-10142, dated 16-3-1964]

विषय :—भवन व भूमि कर की मुक्ति सीमा के संबंध में स्पष्टीकरण
इस विभाग में विभिन्न नगरपालिकाओं द्वारा इस आशय की शंकायें भेजी हैं कि भवन व भूमि कर की मुक्ति सीमा (Exemption Limit) जो राजस्थान नगरपालिका ; द्वितीय संशोधन अधिनियम, 1962 द्वारा नगरपालिका परिषदों की अवस्था में 120 रुपये व अन्य नगरपालिका के लिये 180 रुपये की गई है, वह कब से प्रभावित होगी।

अतः इस परिपत्र द्वारा स्पष्टीकरण किया जाता है कि उक्त संशोधित मुक्ति सीमा दिनांक 15-11-1962 से प्रभावशील होगी।

Rates of Land and Buildings Tax

[Order No. F. (34)/LSG/59, dated 30-9-1962, published in Rajasthan Gazette, Extraordinary, Part IV-C, dated 30-9-1962.]

1. No. F. 4(34) LSG/57 dated 30-6-60
2. No. F. 4(34) LSG/57 dated 28-3-62
3. No. F. 8(105) LSG/61 dated 6-4-62
4. No. F. 4(34) LSG/59 dated 6-7-62

In supersession of the Notifications noted above and in exercise of the powers conferred by section 104 of the Rajasthan Municipalities Act, 1959 (Act no. 38 of 1959), the State Government hereby directs that all the Municipal Boards and Municipal Council (Except Jaipur, Ajmer, Beawar and Abu Road) shall within their respective limits, levy a tax on the annual letting value of the buildings and lands excluding agricultural lands at the following rates with effect from 1st October, 1962:-

Annual letting value	Rates of tax
Above the exemption limit and upto Rs. 300/- per annum	4%
Above Rs. 300/- and upto Rs. 600/-	5%

Above Rs. 600/- and upto Rs. 1,200/-	6 1/4%
Above Rs. 1,200	7 1/2%

[Order No. F. 4(34) LSG/59, dated 12-12-1962.]

Sub:- Recovery of House Tax

In continuation of this Department order No. F. 4(34) LSG/59 dated 30-9-1962 the following schedule is fixed for the guidance of the Municipalities by which time the recovery of the house tax should begin:-

1.	Completing of house Numbering & issue of notices under section 115 of the R. M. Act, 1959.	31-12-1962.
2.	Publication of notices under section 116.	[28-2-1963]
3.	Decision by the Revising authority.	[30-4-1963]

In case may Board fails to stick to the Schedule, Government may have to take action against it under section 295 of the Rajasthan Municipalities Act, 1959.

[Notification No. F. 8(69) LSG/60, dated 10-11-1960, published in Rajasthan Gazette, Part VI-A, dated 15-12-1960.]

In exercise of the powers conferred by section 104 of the Rajasthan Municipalities Act, 1959 (Act No. 31 of 1959) and sub- section (1) and clause (c) of sub-section (2) of section 297 thereof, the State Government hereby directs with effect from the 1st April, 1960;

- (1) the rate of the tax levied on the annual letting value of buildings and lands situated within the Jaipur Municipality shall be 6 1/4% of such value, and
- (2) the following amendments shall be made in "the rules relating to levy of tax on buildings or lands or both situated within the limits of the Municipality framed under section 62(h) read with section 77(1) of the City of Jaipur Municipal Act, 1943" namely:-

Amendment

In the 1 of the said rules for the words and figure "at the rate of 5 percent" the words and figure "at the rate of 6 1/4 %" shall be substituted.

[Notification No. Tax/F. 20(7) DLB/62, dated 4-4-1968, published in Rajasthan Gazette Part IV-C, dated 20-6-1068.]

राजस्थान नगरपालिका अधिनियम, 1959 ; राजस्थान अधिनियम संख्या 38 सन् 1959 की धारा 104 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार. एतद् द्वारा निर्देश देती है कि नगरपालिका मंडल. किशनगढ़. उसकी सीमान्तर्गत स्थित भवन एंवं भूमियों ; अलावा कृषि भूमियों के वार्षिक किराये के मूल्य पर दिनांक 1 जुलाई. 1968 से निम्न दरों के अनुसार भवन कर लगायेगी :—

वार्षिक किराये का मूल्य	कर की दर
300 रु. वार्षिक तक	4 प्रतिशत
300 रु. अधिक और 600 रु. तक	5 प्रतिशत
600 रु. अधिक और 1200 रु. तक	6 1/4 प्रतिशत
1200 रु. से अधिक	7 1/2 प्रतिशत

[Order No. Tax/F. 3(5) (8) LSG.70, dated 30-3-1971 (G.S.R. 122), Published in Rajasthan Gazette, Extraordinary, Part IV-C (I), dated 30-3-1971.]

राजस्थान नगरपालिका अधिनियम, 1959 ; राजस्थान अधिनियम संख्या 38 सन् 1959 की धारा 104 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार. एतद् द्वारा निर्देश देती है कि नगरपालिका सदूलशहर जिला गंगा नगर उसकी सीमान्तर्गत स्थित भवन एंवं भूमियों ; अलावा कृषि भूमियों के वार्षिक किराये के मूल्य पर दिनांक 1 जुलाई. 1971 से निम्न दरों के अनुसार भवन कर लगायेगी :—

वार्षिक किराये का मूल्य	कर की दर
300 रु. वार्षिक तक	4 प्रतिशत
300 रु. अधिक और 600 रु. तक	5 प्रतिशत
600 रु. अधिक और 1200 रु. तक	6 1/4 प्रतिशत
1200 रु. से अधिक	7 1/2 प्रतिशत

[Notification No. Tax/F. 3(5) (14) LSG/72, dated 28-8-72 (G.S.R. 135), Published in Rajasthan Gazette, Part IV-C (I); dated 31-8-1972.]

राजस्थान नगरपालिका अधिनियम, 1959 ; राजस्थान अधिनियम संख्या 38 सन् 1959 की धारा 104 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार एतद द्वारा निर्देश देती है कि नगरपालिका, जहाजपुर उसकी सीमान्तर्गत स्थित भवन एंवं भूमियों ; अलावा कृषि भूमियों के वार्षिक किराये के मूल्य पर दिनांक 1 जुलाई 1972 से निम्न दरों के अनुसार भवन कर लगायेगी :—

वार्षिक किराये का मूल्य	कर की दर
300 रु. वार्षिक तक	4 प्रतिशत
300 रु. अधिक और 600 रु. तक	5 प्रतिशत
600 रु. अधिक और 1200 रु. तक	6 1/4 प्रतिशत
1200 रु. से अधिक	7 1/2 प्रतिशत

Exemptions

[Notification No. 38290-38440/F. 8 (60) LSG/62, dated 14-7-1964, Published in Rajasthan Gazette, Part IV-C, dated 19-11-1964.]

In exercise of the powers conferred under sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959, (Act No. 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby grants exemption, as a special case, to the soldiers' rest houses constructed from the Post-war reconstruction Fund from payment of tax on the annual letting value of buildings and lands [subject to the condition that these are not being rented out.]

[Notification No. Tax/F. 5(116) LSG/735, dated 3-3-1967, published in Rajasthan Gazette, Part IV-C, dated 11-5-1967.]

In exercise of the powers conferred under sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959), the State Government, being of the opinion that reasonable grounds exist for doing so, hereby directs that with regard houses constructed under the Subsidised Industrial Housing Scheme, the element of subsidy given by the State Government shall be excluded while calculating tax on annual letting value of buildings and assessment shall be on the basis of subsidised rent.

[Notification No. Tax/F. 8(60) LSG/62, dated 19-10-1967, Published in Rajasthan Gazette, Part IV-C, dated 23-11-1967.]

In exercise of the powers conferred by sub-section (5) of section 107 of the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959), the State Government are hereby pleased to withdraw this Department Notification No. F. 8(60) LSG/62/2390-23327, dated 1-12-1965 granting exemption to the Army personnel in active service residing in any Municipal area from payment of tax on the letting value of buildings or lands or both as published in Part IV-C of Rajasthan Rajpatra dated the 3rd August, 1967.