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# NORTH/SOUTH/EAST DELHI MUNICIPAL CORPORATION
# SELF ASSESSMENT PROPERTY TAX FORM
# F.Y. 2012-13

***Penal Provisions in DMC (Amendment) Act, 2003 exist for Wrong Calculation and Concealment of Facts***

**Zone** _____
**Ward No.** _____
**Colony Name** _____
**Receipt No.** _____
**Date of Receipt** _____

| **1. Ledger Folio No.** | |
|---|---|

*Please enter the Ledger Folio No. of the Property being Assessed, if available (write N/A if not available)*

**2. Registration No.** *Mandatory for all existing registered online users. Please fill your Registration No. starting with (0708)*

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

| **3. Type of Property*** | |
|---|---|

*Please refer to **Annexure-A**. Choose only one option.*

If Type of Property is Residential—Plotted, then please tick one option Kothi/Vacant Plot ☐ Builder Floor ☐

Please Tick in the box if the property is a Janta Flat ☐
*(Applicable only for Residential DDA. Refer to **Annexure-B** for details on categorisation)*

| **4. Type of Owner*** | |
|---|---|

*Please refer to **Annexure-C**. Choose only one option.*

**5. Property Owners/Details*** ***Name of Property Owner/s*** *(If more than 2 owners for the same property then please attach Annexure for the same)*

| **Name** *(First Name, Middle Name, Surname)*/**Name of Company/ Organisation etc.*** | **Gender M/F** | **Type of Rebate** (If applicable)<br>1. Senior Citizen (60 yrs. or more)<br>2. Owned by Women/Woman to the extent of her own share<br>3. Physically Challenged<br>4. Ex-servicemen | **Age** (as on 30th June of Current Financial Year) |
|---|---|---|---|
| | | | |
| | | | |

| **6. Property Identification Details*** | *Enter the property detail/address for which the tax is being paid. If your Colony Name is not in the Help/Tax Guide, then please enter the Highest Neighbouring Colony and its Category. Enter the Name of your Colony in **Address** column.* | | | | |
|---|---|---|---|---|---|
| **Property/House Number*** | | | | | |
| **Address*** | | | | | |
| | | | | | |
| **Colony Name*** *(Refer to the Help/Tax Guide)* | | | | | |
| **Category*** | | **Colony Serial No.*** | | **Pin Code** | |
| **Zone Name*** | | | | | |

| **7. Correspondence Address** | |
|---|---|
| **Property/House Number** | |
| **Address** | |
| | **Pin Code** |

| **Phone No.** | | **Mobile No.** | |
|---|---|---|---|
| **Email** | | | |

***-This is a required section/field which has to be filled and cannot be left blank**

**N.B. : PTR for a property should be filed in the A&C Deptt. of respective Municipal Corporation only.**

| 8. | Plot/Land/Kothi/Bungalow/Farm House details | | |
|---|---|---|---|
| 8A. | Area of Plot/Land* *(in Sq. metres)* 1 Sq. yard = 0.8361 Sq. metre, 1 Sq. foot = 0.0929 Sq. metre | | |
| 8B. | Built-Up/Constructed area on the Ground Floor* *(in Sq. metres)* | | |
| 8C. | Percentage Area Built-Up/Constructed* (8B divided by 8A) x 100 | | |

***Note : If 8C is 25% or more and the balance area of the plot is not being used for any profitable/commercial activity, then go to Point 9 otherwise continue to 8D***

| | | | | |
|---|---|---|---|---|
| 8D. | Unit Area Value* *(Refer to Annexure-D)* | | | **Rs.** |
| 8E. | Vacant Land Use Factor* *(Refer to Annexure-H)* | (i) | Factor ID | |
| | | (ii) | Use Factor | |
| 8F. | Occupancy Factor* *(Refer to Annexure-I)* | (i) | Type | |
| | | (ii) | Factor | |
| 8G. | **Annual Value*** ***(8A – 8B) x 8D x 8E (ii) x 8F (ii) x 0.3*** | | | |
| 8H. | Rate of Tax %* *(Refer to Annexure-E)* | | | |
| 8I. | *Exemption Category, if applicable (Refer to Annexure-L)* | | | |
| 8J. | **Vacant Land Annual Tax *(8G x 8H x 8I) divided by 100*** | | | **Rs.** |

**9. Building Details and Tax Calculation**

* ***Applicable for*** *all type of built up properties. Enter each floor details in separate lines. Attach Annexure if required.*

* *While Calculating if any value is BLANK, then replace with 1 (one).*

| Floor No.* | Unit Area Value* *Rs./Sq. metres (Refer Annex.-D)* | Covered Area* *(in Sq. metres) 1 Sq. yard = 0.8361 Sqm. 1 Sq.foot = 0.0929 Sq. metres* | Age Factor* *(Refer Annex.-F)* | | Structure Factor* *(Refer Annex.-G)* | Use Factor* *(Refer Annex.-H)* | | Occupancy Factor* *(Refer Annex.-I)* | | Flat Factor *(Refer Annex.-J)* | Annual Value* *(9B x 9C x 9E x 9F x 9H x 9J x 9K)* | Rate of Tax % *(Refer Annex.-E)* | Exemption Category *(If Applicable) Refer Annex.-L (if not applicable put value as 1)* | Annual Tax *(9L x 9M x 9N Divided by 100)* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Year of Const. | Age Factor | | Factor ID | Use Factor | Type | Factor | | | | | |
| 9A | 9B | 9C | 9D | 9E | 9F | 9G | 9H | 9I | 9J | 9K | 9L | 9M | 9N | 9O |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

*(Floor Number : Basement = –1, Ground Floor = 0, First Floor = 1, Second Floor = 2, Third floor = 3 etc. Consider Mezzanine as a floor)*

| 10. | **Total Annual Value* (Total of 8G and 9L)** | | 11. | **Total Annual Tax (Total of 9O and 8J)** | |
|---|---|---|---|---|---|

**12. Rebate Calculation**

***Rebate applicable for*** *Single property upto 200 Sq. metres covered area (on pro-rata basis) owned by Senior Citizen, Woman and Physically Challenged or Ex-servicemen which is Self Occupied for Residential use.*

| | | |
|---|---|---|
| 12A. | **If CA is less than 200 Sq. metres :** *Rebate Amount = Annual Tax (Total of 9O)* x 0.3 *(If Applicable)*<br>**If CA is more than 200 Sq. metres :** *Rebate Amount = Annual Tax (Total of 9O)* x 200 x 0.3 */ Total Covered Area* | **Rs.** |
| 12B. | **For taxpayer under One Time Tax payment Applicable rebate**<br>**If CA is less than 200 Sq. metres :** *Rebate Amount = Annual Tax (15D) x 0.3 (if Applicable)*<br>**If CA is more than 200 Sq. metres :** *Rebate Amount = Annual Tax (15D)* x 200 x 0.3 */ Total Covered Area* | **Rs.**<br>**Rs.** |

****-This is a required section/field which has to be filled and cannot be left blank***

| 13. | Exemption Details | |
|---|---|---|
| 13A. | **Total Annual Value of Exempted Portion derived from (8G and 9L)** | **Rs.** |

| 14. | Service Charges | **Applicable for :** *Govt. Properties or Public Charity Properties* **(refer Annexure-L)**. |
|---|---|---|
| 14A. | **Service Charge** @ *75% of Annual Tax at 11 above* | **Rs.** |
| 14B. | **Total Tax/Service Charge (14A + 16H (below) (from here Proceed to 18M for payment details)** | **Rs.** |

| 15. | One time tax payment | ***Applicable for Properties exempted under One Time Tax Payment Scheme whose use, Structure and ownership have not been changed since 1986*** |
|---|---|---|
| 15A. | Rateable Value Amount on the basis of which the One Time Tax was paid | **Rs.** |
| 15B. | Annual Value for the Purpose of Tax in Unit Area System (10 – 15A) | **Rs.** |
| 15C. | Rate of Tax % (Refer to Annexure-E) | |
| 15D. | Annual Tax { (15B x 15C) divided by 100} | **Rs.** |

| 16. | **Arrears of Tax/Service *Charges and Interest thereon*** | *Applicable if you have any arrears or interest to be paid. Interest is chargeable @1% per month or part of the month after the due date of each quarter in which the tax was due. Refer to Help/Tax guide for interest computation* | | |
|---|---|---|---|---|
| | **YEAR** | **AMOUNT** | **INTEREST** | **TOTAL** |
| 16A. | Before 2004 | | | **Rs.** |
| 16B. | 2004-2005 | | | **Rs.** |
| 16C. | 2005-2006 | | | **Rs.** |
| 16D. | 2006-2007 | | | **Rs.** |
| 16E. | 2007-2008 | | | **Rs.** |
| 16F. | 2008-2009 | | | **Rs.** |
| 16G. | 2009-2010 | | | **Rs.** |
| 16H. | 2010-2011 | | | **Rs.** |
| 16I. | 2011-2012 | | | **Rs.** |
| 16J. | Grand Total | | | **Rs.** |

| 17. | Payment Details for 2011-12 | | | | | |
|---|---|---|---|---|---|---|
| 17A. | **Receipt No.** | 17B. | **Receipt Date** | 17C. | **Amount Paid** | **Rs.** |

| 18. | Payment Details for 2012-13 * | *Applicable for all* | | | |
|---|---|---|---|---|---|
| 18A. | Total Annual Tax Calculated at 11 or 15D | | | | |
| 18B. | Rebate Amount (if applicable) Calculated at 12A OR 12B | | | | |
| 18C. | **Tax Amount (18A – 18B)** | | | | **Rs.** |
| 18D. | Nature of payment **(Please Tick one)* | Lump sum *(Continue to Point 18E)* | | Quarterly Payment *(Continue to Point **18 I**)* | |
| 18E. | **REBATES** *(Applicable if paying in Lump sum on or before 30th June, 2012, otherwise no Rebate is admissible)* | | | | |
| | (a) | Lump sum Payment Rebate **15% of 18C** | | | **Rs.** |
| | (b) | Additional rebate on Lump sum payment in case of Cooperative Group Housing Societies only **20% of [18C – 18E(a)]** | | | **Rs.** |
| | (c) | Additional rebate on Lump sum payment in case of Govt./Autonomous Body Aided Schools only **90% of [18C – 18E(a)]** | | | **Rs.** |
| | **Total of Rebates (a + b + c)** | | | | **Rs.** |

****-This is a required section/field which has to be filled and cannot be left blank***

| | | |
|---|---|---|
| **18F.** | Interest for 2012-13 *(applicable for payments after 30th June of current year)* | **Rs.** |
| **18G.** | **Tax Arrears** (If payable) at 16 **J** | **Rs.** |
| **18H.** | **Net Tax Payable 18C + 18F + 18G – 18E** | **Rs.** |
| **18I.** | **Net Tax Payable if paying Quarterly (18C/4) + (18F + 18G)** | **Rs.** |
| **18J.** | **Net Tax Payable in Words*** **Rs.** | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **18K.** | If paying Quarterly *(Please Tick One)* | 1st Quarter *ending 30 June, 2012* | | 2nd Quarter *ending 30 Sept., 2012* | | 3rd Quarter *ending 31 Dec., 2012* | | 4th Quarter *ending 31 Mar., 2013* | |
| **18L.** | Mode of Payment* *(Please Tick One)* | Cash | | Cheque | | Demend Draft | | | |

**18M.** **Cheque/DD Details** *(Applicable if you have chosen Cheque or DD in option 18L)*
***Please make crossed Cheque/DD in favour of 'MCD Property Tax'. Also enter Owner Name, Phone Number and Property Address on back of Cheque/DD.***

| | | | | | | |
|---|---|---|---|---|---|---|
| Cheque/DD | (i) Number | | (ii) Date | | (iii) Bank Name | |
| (iv) Branch Name | | | (v) Account Number | | | |

**Declaration :**

**Certified that_____sq. mtr. area as per the Annual Property Tax Return has been carried out as Addition/Alteration/ Renovation in the year_____ .**

**I certify that the particulars filled in this form are true and correct to the best of my knowledge and I am authorized to sign this form. I am aware of the penal provisions of the Delhi Municipal Corporation Act, 1957 (As amended) which are attracted on wilful suppression and submission of false and incorrect particulars.**

**Name :** _____**Date :** _____

**Signature :** _____

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## ANNEXURES

**A. Type of Property**

| | | | | | |
|---|---|---|---|---|---|
| Residential-Plotted | Industrial-Plotted | Institutional-Education | Institutional-General | Recreational | Local-Shopping Centre |
| Residential-Group Housing | Industrial-Flatted | Institutional-Medical | Agriculture | Hotel<br>1. Hotel below 3 Star Category<br>2. 3 Star Category Hotel and above | District Centre/Malls/Muliplexes/PVR |
| Residential-DDA Flats | Industrial Light | Institutional-Religion | Agriculture-Farmhouse | Convenient-Shopping Centre | Commercial-General |
| Guest Houses/Lodges | Banquet Halls | Hotels/Restaurants having bar facility | Coaching Centres coaching more than 50 students | Shops having covered area of 150 sq. mtrs. and above (including warehouses from where goods are sold) | Petrol Pumps/CNG Stations |
| Air-Conditioned Gyms | Clubs with Swimming Pools | | | | |

**B. JANTA FLATS :** Janta Flat will be applicable only for Type of Property = Residential DDA and Residential Group Housing. If the property is a Janta Flat then the following Categories will be applicable (as mentioned below) depending on the zone in which the Janta Flat is located.

| Zone in which Janta Flat is Located | Category | Unit Area Value (Rs.) |
|---|---|---|
| South and Central Zone | E | 270 |
| West and Najafgarh | F | 230 |
| Civil Lines, Shahdara (South), Shahdara (North), Narela and Rohini | G | 200 |

***-This is a required section/field which has to be filled and cannot be left blank**

**C. Type of Owner**

| | | | | |
|---|---|---|---|---|
| Single Owner | Partnership Firm | Board | Government Entity | Company-Private LTD. |
| Joint Owners | Proprietorship Firm | Institution | Authority | Company-Private LTD. |
| Trust | NGO | Govt. Body | HUF-Hindu Undivided Family | Others |

**D. UNIT AREA VALUES** *Refer to the Help/Tax Guide to find out the Category of your Colony*

| Category | A | B | C | D | E | F | G | H |
|---|---|---|---|---|---|---|---|---|
| Unit Area Values : (in Rs. per Sq. metre) | 630 | 500 | 400 | 320 | 270 | 230 | 200 | 100 |

**E. RATES OF TAX** *Refer to the Help/Tax Guide to find out the Category of your Colony*

| Category | A | B | C | D | E | F | G | H |
|---|---|---|---|---|---|---|---|---|
| **Residential Rate of Tax (%) :** | 12 | 12 | 11 | 11 | 11 | 7 | 7 | 7 |
| **Non-Residential Rate of Tax (%) :** Non-residential properties including Schools, Hoarding & Tower but not including Hotels of 3 Star Category and above, Malls, Air-Conidtioned Gyms, Clubs with Swimming Pools, Guest Houses, Lodges, Banquet Halls and Coaching Centres coaching more than 50 students | 15 | 15 | 12 | 12 | 12 | 10 | 10 | 10 |
| **Special Non-Residential (%) :** Non-residential properties not included above and including Hotels of 3 Star Category and above, Malls, Air-Conidtioned Gyms, Clubs with Swimming Pools, Guest Houses, Lodges, Banquet Halls and Coaching Centres coaching more than 50 students, Multiplexes, PVRs, Shops having covered area of 150 sq. mtrs. and above, Petrol Pumps, CNG Stations, Hotels/ Restaurants having bar facility (including warehouses from where goods are sold) | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| **Govt. Company and Statutory Corporation Properties :** | | | | | | | | |
| (i) Residential (%) | 15 | 15 | 15 | 15 | 15 | 11 | 11 | 11 |
| (ii) Non-Residential (%) | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| (iii) Airport Authority of India | 20% of Annual Value | | | | | | | |
| **Farm Houses :** | | | | | | | | |
| (i) Residential (%) | 15% of Annual Value | | | | | | | |
| (ii) Non-Residential (%) | 20% of Annual Value | | | | | | | |

**F. AGE FACTOR**

| S. No. | Period of Construction | Age Factor |
|---|---|---|
| 1. | Completion period—Pre 31-03-1960 | 0.5 |
| 2. | 1-4-1960 to 31-3-1970 | 0.6 |
| 3. | 1-4-1970 to 31-3-1980 | 0.7 |
| 4. | 1-4-1980 to 31-3-1990 | 0.8 |
| 5. | 1-4-1990 to 31-3-2000 | 0.9 |
| 6. | 1-4-2000 onwards | 1.0 |

**G. Structure Factor**

| Structure Type | Factor | Description |
|---|---|---|
| **Pucca** | 1 | Buildings with load bearing roof |
| **Semi Pucca** | 0.7 | Buildings with normal load bearing roof like tukri |
| **Kutcha** | **0.5** | Buildings with temporary material for walls & roofs including Tin Sheds/Asbestos Sheet. |

***-This is a required section/field which has to be filled and cannot be left blank***

## H. USE FACTOR *Refer to the Help/Tax Guide for the Definition of the Use Factors*

| Factor ID | Use of Property | Use Factor |
|---|---|---|
| 1 | Residential | 1 |
| 2 | Business—Self Occupied/Tenanted | 4 |
| 3 | Industrial—Self Occupied/Tenanted | 3 |
| 4 | Govt./Govt. aided Schools/Colleges | 1 |
| 5 | Hotels—3 Stars and above | 10 |
| 6 | Towers | 10 |
| 7 | Hoardings | 10 |
| 8 | Public Purpose | 1 |
| 9 | Public Utility | 2 |
| 10 | Religious Institution | 1 |
| 11 | Telecommunication Tower | 2 |
| 12 | Business—Vacant | 2 |
| 13 | Industrial—Vacant | 2 |
| 14 | Hazardous Building | 4 |
| 15 | Workshops and Auto Repair Garages | 3 |
| 16 | Restaurant | 4 |
| 17 | Hotels—upto 2 stars | 4 |
| 18 | Lodges | 4 |
| 19 | Guest Houses | 4 |
| 20 | Banquet Halls | 4 |
| 21 | Recreation Purpose—Theatres, Movie Halls, Assembly Halls, City Halls, Baratghars, Museums, Exhibition Halls, Auditorium, Swimming Pool etc. | 3 |
| 22 | Mercantile—Shops, Warehouses, STD Booths, Wholesale Traders, Transporters, Cold Storage etc. | 4 |

| Factor ID | Use of Property | Use Factor |
|---|---|---|
| 23 | Sports Purpose—Gymnasium, Dance Halls, Club Rooms, Health and Sports Club, Bowling Alleys, Stadium, Recreation Piers etc. | 3 |
| 24 | Colleges—Govt. | 1 |
| 25 | Colleges—UGC Recognised | 1 |
| 26 | Colleges—Trust | 2 |
| 27 | Educational Institutes—Fees upto Rs. 600 per month | 1 |
| 28 | Educational Institutes—Fees Rs. 601 to Rs. 1200 per month | 2 |
| 29 | Educational Institutes—Fees above Rs. 1200 per month | 3 |
| 30 | Educational Institutes—Govt. | 1 |
| 31 | University | 1 |
| 32 | | |
| 33 | Medical Institution—Govt. | 1 |
| 34 | Medical Institution—Others (includes nursing homes) | 2 |
| 35 | Medical Education Institution—Govt. | 1 |
| 36 | Medical Education Institution—1 | 1 |
| 37 | Medical Education Institution—2 (approved by tech. body) | 2 |
| 38 | Medical Education Institution—3 | 3 |
| 39 | Schools—Govt./Govt. Aided | 1 |
| 40 | Schools—Fees upto Rs. 600 per month | 1 |
| 41 | Schools—Fees Rs. 601—Rs. 1200 per month | 2 |
| 42 | Schools—Fees above Rs. 1200 per month | 3 |
| 43 | Vacant Land—in use | Relevant use factor |
| 44 | Vacant Land—No Use | 1 |

## I. OCCUPANCY FACTOR (S-Self Occupied, R—Rented)

| Category | Type | Factor |
|---|---|---|
| Residential—Self Occupied | S | 1 |
| Residential—Rented | R | 2 |
| Non-Residential—Self Occupied | S | 1 |
| Non-Residential—Rented | R | 1 |
| Farmhouse—Residential Self Occupied | S | 1 |
| Farmhouse—Residential Tenanted | R | 2 |

| Category | Type | Factor |
|---|---|---|
| Govt.—Residential Self Occupied | S | 1 |
| Govt.—Residential Rented | R | 1 |
| Govt.—Non-Residential Self Occupied | S | 1 |
| Govt.—Non-Residential Rented | R | 1 |
| Farmhouse—Non Residential Self Occupied | S | 1 |
| Farmhouse—Non-Residential Tenanted | R | 1 |

## J. FLAT FACTOR

Applicable only for DDA/CGHS Flats and where total covered area is upto 100 sq. metres (on pro-rata basis).

| Area | Factor |
|---|---|
| Upto 100 sq. metres | 0.9 |

## K. FARM HOUSE

Farm Houses which fall in the mentioned zones will have the Unit Area Value derived from the Category mentioned against it. Farm Houses are broken into 2 components i.e. Vacant land and the Built-up Area. Both have a different Categorization.

| Zone in which Farm Houses is Located | Category for Builtup Area | Category for Vacant Land |
|---|---|---|
| South and Central Zone | C | F |
| West and Najafgarh | D | G |
| Civil Lines, Shahdara (South), Shahdara (North), Narela and Rohini | E | H |

## L. EXEMPTED PROPERTIES

| S. No. | Description | Factor |
|---|---|---|
| 1. | Agricultural—Sec. 115 (1)(i) | 0 |
| 2. | Vacant land or building in village abadi occupied for residential purpose by any original owner or legal heir upto 200 Sq. mtrs. of covered space (on pro-rata basis) | 0 |
| 3. | Exclusively used for public worship—Sec. 115 (1)(iii) | 0 |
| 4. | Used for Public Charity—Sec. 115 (1)(iv) | 1 |
| 5. | Land and Building exclusively used for burial/ cremation ground—Sec. 115 (1)(v) | 0 |

| S. No. | Description | Factor |
|---|---|---|
| 6. | Heritage lands and buildings—Sec. 115 (1)(vi) | 0 |
| 7. | Owned by war widow/Gallantry Award winner being permanently used for self-residence and no portion is let out for any purpose whatsoever—Sec. 115 (1)(vii) | 0 |
| 8. | Land and building of Corporation as per section— Sec. 115 (1)(viii) | 0 |

**Section 115(1) :**

(i) vacant lands and buildings (other than dwelling houses) exclusively used for agricultural purposes in accordance with the guidelines prescribed in the bye-laws;
(ii) —
(iii) vacant lands or buildings or portions thereof, exclusively used for the purpose of public worship;
(iv) vacant land or buildings or portions thereof, exclusively occupied and used, with the approval of the Corporation, for the purpose of public charity as may be specified in the bye-laws or for the purpose of medical relief to, or education of the poor, free of charge;
(v) vacant land or buildings or portions thereof, exclusively occupied and used, with the approval of the Corporation, for the purpose of public charity as may be specified in the bye-laws or for the purpose of medical relief to, or education of the poor, free of charge;
(vi) vacant lands or buildings exclusively used for the purpose of public burial or as cremation ground, or any other place used for the disposal of the dead, duly registered under this Act;
(vii) such heritage lands or buildings as are specifically notified for exemption by the Corporation as also such premises as are so specified by the Archaeological Survey of India;
(viii) vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defence Forces, Police and Para-military Forces as also civilians who have received bravery awards of; the highest order from the Government including Annual Bravery Awards given by the President. Provided that the exemption shall be subject to the condition that—
(a) the premises in question is in self-occupation for residential use and no portion thereof is let out for any purposes, whatsoever;
(b) in case the person concerned has more than one property in Delhi, the exemption shall be applicable to only one property which is permanently used for self-residence;
(c) the benefit of exemption shall be limited to the life-time of the person concerned, except where the award has been granted posthumously, in which case the exemption will be granted to the widow of the gallantry award winner;
(ix) vacant lands and buildings owned by, or vested in, the Corporation but not leased out or rented out, and in respect of which is property tax, if levied, would, under the provisions of this Act, be leviable primarily on the Corporation.

***Explanation :—*** For the purpose of clause (iii) no portion of any vacant land building where any trade or business is carried on, or which is; used for residential purpose, or in respect of which any rent or income is derived, shall be deemed not to be exclusively used for public worship and such portion of such vacant land or building shall be assessed as a separate unit of assessment.

****-This is a required section/field which has to be filled and cannot be left blank***