

THE KARNATAKA MUNICIPAL CORPORATIONS ACT, 1976

110. General exemptions.- 1 (1) The following buildings and lands shall be exempted from the property tax:-

1) Re-numbered by Act 31 of 2001 w.e.f. 19.11.2001

- (a) places set apart for public worship and either actually so used or used for no other purposes;
- (b) choultries for the occupation of which no rent is charged and choultries the rent charged for occupation of which is used exclusively for charitable purposes;
- (c) places used for the charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by Government;
- (d) such ancient monuments protected under the Karnataka Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1961 and the Ancient Monuments and Archeological Sites and Remains Act, 1958. (Central Act 24 of 1958) or parts thereof as are not used as residential quarters or public offices;
- (e) charitable hospitals and dispensaries but not including residential quarters attached thereto;
- (f) such hospitals and dispensaries maintained by railway administrations as may from time to time be notified by Government, but not including residential quarters attached thereto;
- (g) burial and cremation grounds included in the list published by the Commissioner under sub-section (3) of section 394;
- (h) Government lands set apart for free recreational purposes and all such other Government land as may be notified by it, from which in the opinion of the Government no income could be derived;
- (i) building or lands exclusively used for,- (a) students hostels which are not established or conducted for profit; (b) educational purposes by recognised educational institutions; (c) the offices of Labour Associations registered under the Trade Union Act, 1926 and belonging to such Association;
- (j) buildings or lands belonging to the Central Government or any State Government used for purposes of Government and not used or intended to be used for residential or commercial purposes;
- (k) buildings or lands belonging to 1 [any Urban Development Authority constituted under the Karnataka Urban Development Authorities Act, 1987]1, the Bangalore Development Authority, 2 [the Bangalore Water Supply and Sewerage Board] 2 the Karnataka Housing Board or any local authority the possession of which has not been delivered to any person, in pursuance of any grant, allotment or lease; 1. Substituted by Act 32 of 2003 w.e.f. 20.8.2003. 2. Inserted by Act 15 of 2010 w.e.f. 16.4.2010.
- (l) land which is registered as land used for agricultural purposes in the revenue accounts of Government and is actually used for the cultivation of crops:

Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt from property tax, any building or 1 [vacant land]1 for which rent is payable by the person or person using the same for the purposes referred to in the said clauses: