



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 28th September, 2021

No. LGL.135/2003/140.— The following Act of the Assam Legislative Assembly which received the assent of the Governor on 23rd September, 2021 is hereby published for general information.

ASSAM ACT NO. XXXIV OF 2021

(Received the assent of the Governor on 23rd September, 2021)

THE ASSAM MUNICIPAL (SECOND AMENDMENT) ACT, 2021

**AN
ACT**

further to amend the Assam Municipal Act, 1956.

Preamble

Whereas it is expedient further to amend the Assam Municipal Act, 1956, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act
XV of 1957

It is hereby enacted in the Seventy-second Year of the Republic of India as follows :-

**Short title,
extent and
commencement**

1. (1) This Act may be called the Assam Municipal (Second Amendment) Act, 2021.
- (2) It shall have the like extent as the principal Act.
- (3) It shall be deemed to have come into force on the 1st day of April, 2021.

**Amendment of
section 79-B**

2. In the principal Act, in section 79-B , -
 - (i) in the first para, for the existing words, "Methods of calculation of Carpet Area for commutation of Annual Rental Value of a Holding.- For the purpose of calculation of Annual Rental Value of a Holding, measurement of Carpet Area shall be calculated as under", the words "Methods of calculation of Carpet Area and Land Value for computation of Annual Rental Value of a Holding.- For the purpose of calculation of Annual Rental Value of a Holding, measurement of Carpet Area and Land Value shall be calculated as under" shall be substituted.
 - (ii) after clause (v), the following new clauses shall be inserted, namely:-

"(vi) Land Value shall be determined as per prevailing Circle Rate;

(vii) State Government shall notify the Method of Calculation of Annual Rental Value from time to time. While arriving at such calculations, the State Government shall refer to the parameters or reform parameters prescribed in various guidelines published by Government of India relating to property tax calculations. The calculation shall also be on the basis of the prevailing Circle Rates published by the State Revenue Authority for a particular Town. In case the Circle Rate is not available for any Urban Local Body, suitable annual escalation on the latest available Circle Rate shall be taken into consideration. State Government shall notify the rates applicable for each Urban Local Body along with maximum ceiling, minimum rate of enhancement per annum, rebates and exemptions, if any.”

GEETANJALI DAS SAIKIA,

Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.