I. The rates at which cess under Chapter VIII of this Act shall be levied on buildings and lands:—

| - | | | | |
|--------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Seria No. | | Buildings classified as belonging to Category 'A' | Buildings classified as belonging to Category B' | Buildings Classified as belonging to Category 'C' (4) |
| 1 | Where a building is not structurally repaired (or is not deemed to be so repaired) by the Board. | At the rate of 87 per cent, of the rateable value of the building. | At the rate of 63 per cent, of the rateable value of the building. | At the rate of 39 per cent, of the rateable value of the building. |

¹ This schedule was substituted by Mah. 30 of 1994, s. 2.

1977 : Mah. XXVIII)

Maharashtra Housing and Area Development Act, 1976

SCHEDULE-Contd.

| | (1) | (2) | | (3) | (4) |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|---|---------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| *, | Where a buildig is structurally repaired (or is deemed to be so repaired) by the Board and— | y. | | y estimate | |
| | (i) the Board has contributed towards the cost of the repairs, at the rate upto three hundred rupees per square metre; | At the rate of 19 per cent. of the rateable value of the building. | p | at the rate of 132 er cent. of the ateable value f the building. | At the rate 75 per cent. of the rateable value of the building. |
| | (ii) the Board has contributed towards the cost of the repairs, at the rate exceeding three hundred rupees per square meter but not exceeding five hundred rupees per square metre; | At the rate of 39 per cent. of the rateable value of the building. | p | at the rate of 270 er cent. of the ateable value f the building. | At the rate of 150 per cent. of the rateable value of the building. |
| | (iii) the Board has contributed towards the cost of the repairs, at the rate exceedig five hundred rupees per square meter but not exceeding seven hundred and fifty rupees per square meter. | At the rate of 58s per cent, of the rateable value of the building. | p | t the rate of 405 er cent. of the atemble value f the building. | At the rate of 225 per cent, of the rateable of the building. |

II. Where any part or parts of a building is or are used for non-residential purposes, the rate of the cess to be levied and paid in respect of such part or parts shall be double the rate of cess payable for that part or those parts if they were used for residential purposes.]

81