



## **General Conditions for Exemption of Property Tax u/s 425K of KMC Act 1980**

1. Property tax may be exempted for **Grade – I** Buildings.  
*[Grade – I : No external change will be permissible. Use of the building should also be compatible with the category of the heritage building.]*
2. Property tax may be exempted for **Grade – II** Buildings subject to that no new construction has been made after introduction of CHAPTER - XXIIIA (PRESERVATION AND CONSERVATION OF HERITAGE BUILDINGS) in the KMC Act 1980 (Amended) i.e. after 22 / 12 /1997.  
*[Grade – II : Same as Grade-I for the heritage building. But new construction may be allowed in the open land within the premises in compatible manner with the heritage building. In no case new construction should obstruct the view of the heritage building.]*
3. Any renovation / restoration / repairing / addition & alteration / modification should get prior approval of Heritage Conservation Committee and the work should be done under supervision of an Empanelled Conservation Architect.
4. The building is maintained in a very good condition keeping the original façade intact.
5. The building should be either institutional building or residential building without having any commercial activity. In future the premise would not be let out for any commercial purpose. Details of earning as well as the expenditure for maintenance of the building from the heritage property has to be furnished along with the application.
6. The exemption in property tax will be allowed for one ‘General Revision Cycle’ as maintained by Assessment Department of The Kolkata Municipal Corporation. It may be continued further for next ‘General Revision Cycle’ after satisfaction of the Heritage Conservation Committee regarding maintenance of the Heritage Building as well as compliance of the requisition as mentioned herein.
7. Generally no hording or signage should be displayed save and except one signage for identifying the property.
8. One plaque has to be erected in a position suitable for public viewing, depicting the Heritage value of the property as per design and guideline of Kolkata Municipal Corporation.
9. Applicant should allow visitor to appreciate the interior of the building as well as the artefacts if available thereto. In case of a private residential building a mechanism may be adopted by means of visitor’s fee or ticket at reasonable rate to regulate the visitor for at least at a portion of a building and / or a specific time period keeping the privacy of the residents.
10. Any change of use will require prior approval of Heritage Conservation Committee.
11. In case of a multi ownership property or in case of a partitioned property, all the owners or co-sharers of the heritage property has to apply jointly.
12. There should not be any arrear tax and tax exemption should take effect from current quarter of tax cycle. No retrospective claim should be entertained.
13. The Kolkata Municipal Corporation has the right to revoke the exemption of the property tax if there be any violation of the aforementioned conditions.

