

CHAPTER - VI

SANITARY TAX

- A) Legal Provisions
- B) Trends Analysis
and Observations

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A) PROVISIONS IN LAW :

By Order No. MCP 2283/13961/CR 263/83/III as powers f-3 of Section 322 with 'b' of Section 109, Maharashtra Municipality Act 1965, Director of Municipal Administration Bombay pleased to sanction bye-laws for levy of special sanitary tax framed by Municipal Council Gadhinglaj under Section 108 of Act, approved under Resolution No. 68(6-8-81). Title is Gadhinglaj Municipal Council (Special Sanitary Tax) Bye-laws 1983.

... 76/-

There shall be levied and paid to council a tax upon private latrines within municipal agency or sewage of which is conducted or received into municipal sewers at rates given below.

1. Basket type latrines with one or more seats. : Rs. 60/- per seat
2. Acqua Privy/Seimilar latrines of which is conducted or received in municipal sewage. : Rs. 30/- per set

Tax is payable in advance by owner of premises to which latrine is attached.

B) ANALYSIS AND OBSERVATIONS

OF TRENDS IN REVENUE :

Trends in the revenues from Sanitary Tax from 1980-81 to 1984-85 is given below in the Table No. 10.

... 77/-

TABLE NO. 10
REVENUES FROM SANITARY TAX

Year	Revenue (Rs.)
1980-81	-)
1981-82	- } No Levy
1982-83	-)
1983-84	14,628 Levy Started
1984-85	22,000
1985-86	24,000 (Budgeted)

(Source :- Annual Accounts)

Number of latrines are related to number of constructions taking place in municipal area, so growth rate in number is slow and so also the growth rate in revenue from this tax. From the observations it is found that at many places there is no proper system of sewers for receiving sewages, due to this some householders are reluctant to pay for this and opposition is likely to arise.

Revenue from this source is rising and needs attention to raise it.

As per bye-laws no tax is leviable on the latrines attached to premise where there is no provision for receiving of sewages by municipality. In this context there is no hope of increase in revenue due to inadequate

facilities provided by municipality to all the latrines. There is feeling of excess burden of tax among householders. At many premises there are no latrines attached, people used the latrines provided by municipality. Important observation is that 50% of the latrines have no attached sewers and insanitary conditions are rising.

There is possibility of increase in revenue from this source as new constructions with attached latrines take place.

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