

# **Exemption of Building Tax to Widow/Widower of War Casualty**

## **GOVERNMENT OF KERALA Local Administration (C) Department NOTIFICATION**

G.O. (Ms) No. 251/92/LAD

*Thiruvananthapuram, 16th November 1992*

S.R.O. No. 284/93:—In exercise of the powers conferred by subsection (2) of section 72 of the Kerala Panchayats Act, 1960 (32 of 1960) the Government of Kerala hereby exempt the residential buildings owned and occupied by the widow or widower of any Military or Para-Military personnel who died in action, from the payment of building tax payable under section 68 of the said Act during her/his life time, subject to production at the time of every revision of tax a certificate from the concerned District Sainik Welfare Officer of her/his eligibility for the exemption together with a life certificate from a gazetted officer and a declaration that the concerned residential building is owned and occupied by her/him.

By order of the Governor,  
V.K. SIVASANKARAN,  
Additional Secretary to Government

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

Government have decided that the residential buildings owned and occupied by the widow or widower of any Military or Para-Military personnel who died in action shall be exempted from payment of building tax payable to the Panchayat concerned under section 68 of the Kerala Panchayats Act, 1960.

This notification is intended to achieve the above object.