

UTTAR PRADESH MUNICIPAL CORPORATION (PROPERTY TAX) RULES, 2000

UTTAR PRADESH MUNICIPAL CORPORATION (PROPERTY TAXES) RULES, 2000 In 01 174. 207-
 A nd be Uttar Prada* Munkipal Act. 1959 (J.P. Act 2 of to make the rules after hfr No. 1763/069-1999-
 6&.Ja/95 TC. 16. 1999. tZ) d 540 Act. I. Short tt&. ud caBd he Uttar Munktpa.l Tnes) 2000. (2) shali to all
 Mtr•fldpal Corporations in t.}tør the whkh ban in the City vhttn tm a on a of land thirty a ana metr% if
 the of rd In he city. (3' Tho Ento force effect from the Of oi this thc 42. thee rules, Lhles 13 (a) •Ad•
 Mtmicirnl Ad, 1 * (b) Of gnans group Of (e) of land 4; (d) mau a which a mean tba or bank mtåfbd oi tu
 wiüt oi e•-WOS. T.C.. 22 2000. i. 2000. 4. 10 up. MUNICÄPAL CDRPORATION ROPERTYTAXES
 REIES. 2000 (f) Troperty" means a or or the (g) Vakka means a tx.'JEIns whereof are Of bricks stone or
 Other Ilke material; (h) "Statement of self-assessment" means the statement 01 self assessment to be filled
 the Form to these rules; (i) *Carpet areas means the can*t area referra to in Of Sub-section(l) of 174 of
 Act; (j) mears ara of ewry on which buking is (k) the aruu.gl vaLe refen•a to 174 of die Act; (I) *Month9
 rate" of rent means the per "tore ftX)t rent of the carpet urea Of a or the bnd, ca\$e the MunWpal
 Comrnisscm In acz»rdaru Mth 4-Bå (m) rnearz the buikihÜ unt Of in 01 a person therehz brh& a havmg
 of reswaüial tse bjt does not a or any betng uæd br Ärrnrecial 11-3. carpet and are of a of land-HI) in a
 notiaæ æqdrklg or iot of propa•y tÄ, aery four a smtcmnt, 'B' to nd—, Of tha caQet are a or tie und, æ dda
 the for die of tÜ (2) the gf or of fu dff«ent for of me of Blkarl. wod, Pan L E, u-20n Rds 3 4 10
 AIHNYAM. 1959 is rmt vee- mandatorv For the to Fo«m to con•tnction OT any is it to a in 4 shell within
 prov-tgmg Of (a) Act. and wtthin eA it on 01 thre• o • 24 tb' 12 24 12 Of 01 0) R C C rod RB fcJ to) LCC
 ei U.P. MUNI(ÄPAL CORPORATION TAXES) RULES. (iil) pakka bulking With R C.C. roof on a t«»d
 width less than 12 metres. (Io) other bulHIng situated on a road tzving a WWth Of more than 24 metres,
 (v) other >dkka buiElng situated on a road havir-g a width of 12 metres to 24 metres. (VI) Other pakka
 building situated on a road having Width than 12 metres. (VI i) kachcha Situated on a rczd having a widdl
 of more t}zn 24 metres, (Viti) kachcha building on a road a Of 12 to 24 metres, (ix) kachcha building
 situated on a rood having width legs than 12 (b) In Of land, the three groups be as (i) Land situated on 2
 road having a width of more 24 (i i) Land situata•l on a road having a wwth of 12 meters to 24 (ii) Land
 situated on a road having Izs i}un 12 meters.)" 114-A- Fixation of mhlmm monthly rate of Cornn:iisioner
 Shail in every two years fix the minimum rate of rent per tmit are (sqøre foot of the carpet area for aery of
 within a ward or the appUcable minitriv.gn monthly rate or rent area Äuare foot) of the are for ewry group
 of the case may h&tng regard to— (a) ere circk rata Rxed b.' tie Collector for purpæ« of tte Act. 1899; md
 (b) the cun•ent minimurn rate of tent tie area for MIA* NVr by.' ÜB Numicjpal Munki*1 Cormüskxwr.
 Asti. Mayor. Corpoator u.p. Ordiiwu No. 8 2W3. U.P. Extra.. Part —n 84-2003. Ruk 4.A 44 No. U.O. TC.
 IO U.p. I, "arch, UTTAR PRADESH CORPORATION AIHNIYAM 1959 provided that before fixing
 such monthly rate of rent. 'the *Municipal Commissioner shall notify such rates in two newspapers having
 circulation in such city thereafter providing minimum fifteen days time for filing objections interested
 persons Ag such objections shall be heard wardwise after grouping the Objections received in maximum
 number Oi i 2 diffetent Each bunch contain the objections received for one group Of or one group cf as the
 case may be. All objections shall be disposed Of by the 'Municipal Commissioner himself or an officer
 authorised by •Muntcipai Cornmissioner this behalf after giVing the oportmity Of being heard to at least
 ten per cent of the total number of It shall not be necessary to hear personally all the objectors or the
 interested persons The objections may be decided in in view Of difficult}es in fixation oi cariM area. the
 rates on the basis ot cooered area w•ouH be of carpet area rates purposes of h4-B. Publication of the rate of
 month}y objections When decided Rule 4-A. the 'Municipal Cornniséoner notify in two daily newspapers
 circulation in the minimum monthly rate of rent per square fex»t of the carpet area ewry group oi building
 within a ward, or the applicable minimurn rpnthtly rate of rent per square foot oi the area for every group
 of land, as the case may be. thereafter It become fina\.. 114 C. Tax of be ttEde on the basis trpntictpd
 Iwreure— (I) Calculation of Vaiue-Carpet area x fixed area rate of x 12. or Coæred X Fr ara month}' rate
 of x 12 (2) Payable tax.—Tnw. be payada In with the rates utor 148 of the Act on t±is 0! Nagar
 Commb*loner. Municipal Aga. No, 8 003. Extra.. Part U. No. U.O. TC. 10 2003. k, u.p. 29 (3! Rehotes
 payable Viti. (d) Self . petmøO of pavtnq the dvrvtstt thc fi'inq the provi.iong of 4 and Ruk C thr Form A
 Ot in upto the date A prouiSions •the O' taxes the fikel (4) shall not bc than to the extent be thc to it 5 .

located (i) On road having a Width of more than 24 metres (i) On having a width of J Z metres to 24 metres (iii) On roads having whdth less than 12 rrptres (b) Nature Of Construction of Buikiing (i) Pucca buikling with R.C.C. root or R.B. (I i) Other pucca buikiing (iii) Kutcha building that is ail other buiHing not cmered in (i) & (11) (c) Land (in no building is constructed on the land) is located (i) On road a width of more than 24 metres (li) On roads having a uddth of 12 metres to 24 metres (iii) On roads having width less than 12 metres Note.—Pkase tick in the box in the (i) and (11) whichekr is true F. Whether buiHing is owner (R cupied or rented. Please one of them Note-Af it is vacant for less than one year then it wil be U*n-ned to be owner occupied. If it is vacant for more trpn one year then it be rrptioned "Vacant i' Year of the construction of building H. (l) Minimum monthly rate of rent fixed M.N.A. for Rs. per square foot (il) Minimum monthly rate of rent fixed by M.N.A. for land in.case no .pe,' sq.ure foot is constructed on it ,. l. i! Aru-ugl vabe of the h.ldding — 12 X Minirmrn monthly rate of rmt Commissioner x Carpet area of the 12 (H) or 12 x trinirnt.un rrmÜuy rate of rent •Municipal x Cowred area x 80 per cent. " Neu—fig Sah.yak Adhlkzri, Nagar Prat•røkh UP Pran.*h, the word. Munjap.l ComaiSSion•r, Addtim•l .Dëßlty Munkipal Commissumar. Agtt. Mayor, Cr•porator u.p. Ordinan a 2003 u. datd 842003. by No. U.O. 204/tx-7-2002-6S1-9Eerc. dated 10 2903. VTiA8 COGPORATION 1959 no building constructed on it by M x area 12 (H) Of cgcupi0d after the it on rent after at rd determined dt J) x General W*"" determined Water tax rate at etermingd Drain4e 04 as determined at J cw on it Anhuai as deterrrü%d at Wi) ntø/JOO Date 2 3 I Lhb are corrut to CORPORATIONgACT {SEC A notification Of the imposition Of a tax under sub-section (2) Shall thnt the tax has been imposed in accordante With the . ot thie Act 2114 Procedure for altering taxeg.Ähe procedure for abolishing ""t jng a tax in of the matters specified in clause (b) and hon [i) Sytion shall, so far as may be, be the procedure to 202 for the imposition of a tax, 205 Power of State Government to remedy or abolish appears. on complaint made otherwise to the State Government, that v of anv is contrary to the public intere5ts or that incidence, the 1 prnment mav, after considering the explanation of the Corporation by order requin• such Corporation to take measures within a time he in the order. for the removal of any defect which it Considerg the or in the method of assessing or collecting the tax. 2i Upon the failure or inabüitv of the Corporation to comply, to the of the State Government, with an order made under sub-section the State Government, may by notification. suspend the levy of the tax, o: of am portion thereof. until the defect is removed, or may abolish or reduce the 206 Power of State Government to require Corporation to impose) The State Government may, by general or special order, published 'the Official Gazette, require a Corporation to impose any tax mentioned in (2) of Section 172 not already imposed, at such rate and within •each period as may be specified in the notification, and the Cotporation shall thereupon act accordingly, 42) State Government may.require a Corporation to W,crease, mcdify vary the rate Of any tax already imposed and thereupon the Corporation %hail increase, notify or vary the tax as required. (3) If the Corporation fails to carry out the order passed under subsection (1) or (2), the State Government may pass suitable order imposin& gnereasing, or varying the tax and thereupon the order of the State (oos:ernment shall operate as il it had been a resolution duly passed by the Corporation, I of Property 11207 Preparation Of assessment li st.ÄThe Municipal Commissioner shall cause area wise rental rates and an assessment list in the city or part thereof to be prepared from ,tnne to time, in accordance with the manner in 'the Rules u 21207-A. Option to deposit seli•assessment property •tinding any Other prov this Aei, the owner or occupier primarily dble for payment of in respect Qi a •tbuildingl may himself asses every by U.P. ActNo 2ü)2). 2 byu.P. ActNv. 17uf i999, 6. 3 •Subs. by Act NO. (or the words "residential building" ACT, Enphnation.—Keeping in view Of difficulties in fikation of carpet areas, .e rate on the basis of covered area would be of carpet area based tes for purposes Of self-assessment. (2) In the case oi non-residential building and ianri the rate rent per unit area of covered dtea and the land shall be multiple of .e Inonthiy rates of rent fixed under sub-rule (1) as mentioned in the edule below— SCHEDULE Details of Bale ot rronLhly rent of nonresientia bui4eg_ (i) Every Of mmnercial comv/exes. 9,ops markets. hoses. lines ot the rate OuÆing materials shops, and barks, ATMS. and tred under Non-Govemrnt Coaching Cerites. (i) in Residential •hops area Ot quare feet, tired beingq used ag Tea. M/k, Eggs. pan, Washemaal.aundr/. undet sub-tut Pipo*at. anu Tailonng Shops.J_ Ever/ of Otis. Clagrwsl: centres, nursing Three times 'he vale hctnes. heath can aznlres etc Sg)rls centres as heath Centres, etc. and treatets and TWO tines the fred under sub-Me educate.' "flutes cmerÆ under da'JSe (c) C Sane as Section 177 the Ad. Petrol gas ageraez. godo•ms 01 "te sub-tule Heels d iouf where Wine rale is saved under Communitg Wyan nandaps. huvses, dubs and tyXS Three times d te 01 buZhga. ntjJSJid unts

d Government and tied ndet (IL Thtæ tirMs ot rate Euilding T.V. towers nr , Fwi Ewer surbcc ot on the top the bddincs fixed sub-lug (1) ot oa the Oher ypes ot non•resGntjal houses whih not trenckned it abovelrnreø thes cl he rate 'hed sub•rule 4-D, publication of the rates of minimum monthly rent—The - tions when decided under Rule A-A, the Municipal Commissioner notify in two daily newspapers having circulation in such city the mum monthly rate of rent per square foot of the carpet area for every p Of building within a ward, or the applicable minimum monthly rate per square foot of the area for every group of land, as the case may d thereafter it shall become final. subs. by Noti No. pert-y Nard LVA 143 SEC 208) THE UTTAR PRADESH MUNICI PAL CCRPCRATIÖNS ACT, 1959 vear his liability regarding. the amounl of property tax payable by him and in doing so he may himse!ßdéferne the annual value Of the building in With the Of I Ifiec'tiotl 1741 and deposit property so asse'ësed by him in such manner, together with a statement cf such self• assesstnent in such form, as maybe prescribed.] 21207-B. Submission Of the details of houseg Or lands for assessment Of Fnr the purposes of annual rental value, the owner or the occupier of every house or land shall submit a property return upto a date as may be prescribed. (2) Any person failing submit the return referred toin subsection (1) without proper reasons shall be liable to pay penalty as may be prescribed (3) The penalty referred to in sub-section (2) may be compounded by the Municipal Commissioner.] UTTARAKHAND AMENDMENTS •315 Substitu lion of Section 207.4n Section 207 Of the principal Act the following section shall be substituted, namely— 207. Prgmm/i01t of assessment Municipal Commissioner Shall cause area wise rental rates and an assessment lis\ in city or part thereof 10 be prepared from time to hme. in accordahce with the manner prescribed in tho rules 416. Amendment in Section Section 207(A) cf the principal Act, the word "residential" shall be omitted.l 517. Addition of new Section 207-B.—After Section 207 (A) Of the principal Act. rhe following new Section 207(B) shall be added, namely— "2071B) Submission Of the details of houses Or lands for assessment Of tax-Hil For the purposes of annual rental value. the owner or the occupier of every house Or land shall submit a property return up toa date as may be prescribed (ii) Any person failing to Submit the return to in section (t) withoutproper failing shall be liable to pay penalty as may be preXribed. (iii) The penalty referred to in sub-section (2) may be compounded by the Municipal Commissioner."l 6[208. Publication of list.—The Municipal Commissioner shall publish the list prepaæd under Section 207 in accordance With the manner prescribed in the rules. UTTARAKHAND AMENDMENT 718. Substitution Of Section 208.—In Section 208 of the principal Act, the following section shall be sublbited, namely— 2. 3. 5. 6

7. Subs.by Ü,P. Act No. 29 of Z(D9 fermclause [b) of Section Ills. by U.P. Act No. 16 of20&l (we/. 21.11.2002). Vide Uttarakhand Aci NO. 16 Of 2.82016). VideLJttarakhand Act NO. 16 of 201600.0. 2.82016). Vtdp Uttarakhand Act No. 16 Of 2016 (t".e.f. 2.8.2016). Sills. by U.P. Act No. 16 of2(YJ4 (to.e:f. 21.11.20021. Vide Uttarakhand Act NO. 16 Of 2016 28.2016).