

UTTAR PRADESH MUNICIPALITY (TAX ON ANNUAL VALUE OF BUILDING OR
LANDS OR BOTH) RULES, 2024



16 2024 pursuant to the provisions of clause (3) of Article 348 Of the Constitution, the Governor is the following English translation of notification pleased to order the publication of no. 912/IX/9-24-S5J-o: TC- I, dated June 28, 2024 No. 91 -CC- June 28, 2024 In exercise Of sections 296 the Municipalities Act, 1916 the a.ier considering thus objections and suggestions received in (IJP No. 11 pursuant to order published in the notification No. 2191/9-9- 19-8-S.IA/O± T .C'.-I. Dated November 2019 as requested by sub-section (1) section 300 of the said Act, I, pleased to make the following rules:- Siw,-t title, and THE UTTAR PRADESH MUNICIPALITY (TAX ON ANNUAL VALUE OF BUILDINGS OR LANDS OR BOTH) RULES, 2024. These may be called the Uttar Pradesh Municipality (Tax on Annual Value of Buildings or Lands or Both) Rules, 2024. These shall be applicable to all Municipal Councils and Nagar Panchayats in Uttar Pradesh from the date of their publication in the Gazette. (1) In these rules, unless there is anything repugnant in the subject or context, "Act" means the Uttar Pradesh Municipalities Act, 1916; (h) "Annual value" means the annual value referred to in section 296 of the Act; (e) "Carpet area" means the carpet area returned to in the explanation (t) of sub-section (1) of section 141 of the Act; (g) "Covered Area" means covered area every floor over plinth area on which the building constructed; (c) "Floor" means floor appended to these rules; (f) "Group buildings" means the group buildings mentioned under (g) of the Act; (h) "Kachcha building" means which is not a Pakka Building; (i) "Land" means plot other than land, solely used for agriculture purpose with boundary or on a open place or on which no structure is "Monthly means per square foot square metre monthly of the carpet area in the land, as the case may be, prescribed by Executive Officer in accordance with the rule; (k) "Municipality" means Municipal Council or a Nagar Panchayat of the (1) any Urban space or house there which is covered under clause (a) of sub-section (1) of section 140 of the Act; (1m) "Notified" means the order notified by the Executive Officer for the purpose of tax with statement of self-assessment; 2024 June 28 (n) "Other pakka building" means a building the walls whereof are pakka and roof is covered with tin shed, asbestos sheet, fiber, glass or other same types of materials and marbles, tiles, mosaic and other same type materials are not used on floor; (o) "Pakka building" means a building. walls whereof are made of bricks or stones or other like material or base pillars etc. are of steel, iron, glass or other like metals; (p) "Property" means a building or land or both as the case may be; (q) "Residential building" means the building every unit of which is in the occupation of a person residing there in and shall include a building having provision of residential use but does not include a hotel, lodge or any other building being used for Commercial purpose; (r) "Statement of self-assessment" means the statement of self-assessment to be filled by the owner or occupier in Form "A" Or (2) Words and expressions used in these rules not defined but defined in the Act shall have the meanings respectively assigned to them in the Act. 3 (1) The Executive Officer shall publish a notice in at least two daily requiring the owners or occupiers liable for payment of annual value of building or land or both to furnish every two years a statement, in Form "E" and Form "D", in respect of the carpet area and other area of a residential building or the plot of the land or covered area of non-residential building or area of land as the case may be, by the date fixed in the said notice for the purpose of tax assessment. (2) The Executive officer may, for the convenience of the owner or occupier of the property, fix different places for different wards of the city for the submission of statement in Form "B" and Form "D" (3) Whenever owner occupied or vacant building is given on rent or vice versa, then within sixty days of it, it shall be mandatory for the owner to submit a fresh statement in Form "B" and Form "D" (4) Whenever due to construction or reconstruction, any addition is done to the extent of 25 percent or more in the covered area then within, fifteen days of completion of construction or occupation, it shall be mandatory for the owner or occupier, as the case may be, to submit a fresh statement in Form "B" and Form "D" 4 (1) The Executive officer shall classify the location of property falling within the provisions of section 140 of the Act, ward wise and thereafter within each ward, it shall be classified based on the location of property on four different types of roads, namely- (a) Roads having a width of more than 24 metres (b) Roads having width of more than 12 metres and up to 24 metres, (c) Roads having width of more than 9 metres and up to 12 metres. (d) Roads having width up to 9 metres. (2) Executive Officer shall classify the nature of construction of buildings falling within the provisions of section 140 of the Act, on the following basis:- (a) Pakka building with R.C.C roof or R.E. roof, (b) Other Pakka building; (c) Kachcha building i.e. all Other Buildings not covered in clauses (a) and (b). (3) The Executive officer shall accordingly arrange all buildings in a ward in maximum number of twelve different groups and in case of all vacant plots of land, in maximum number of four different groups as shown below:- (a) in case of building, the twelve groups shall be as follows,- (i) Pakka building with R.C.C roof

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circulation in Such City, the metre QI area for every group of land. as the case may be; and thereafter it shall become final. The assessment of tax shall be completed within the duration from the notification/publication of minimum rate of tax till the assessment of tax shall be made on the basis mentioned hereunder:— (a) (i) Of Annual value of building fixed per unit monthly rate of rent x 12 SC) (ii) Of Annual value of non-residential building = Covered area x fixed per unit area monthly rate of rent x 12 Calculation Annual value of non-residential building = Covered area x rate of rent per unit area fixed the basis the multiplier in relation with the rate of residential building XIC (i) Calculation of Annual value of non-residential lands Area of land x rate of per unit area fixed the basis of the multiplier in relation with the residential land x 12. (2) Payable Tax- Municipality shall determine the rates at which tax on value buildings or lands or both as the case may be referred to in sub section (i) of Section 119 of the Act. shall be levied. Provided that in any case, the tax annual value of buildings or lands or both shall not be less than percent, the Water Tax or, annual value of buildings or lands shall not be less than percent the drainage tax shall not be less than the value, f 3) Service charges - Service charges calculated at the rate of 75%, or 1/3 of the tax on the basis of sub will be payable by the owner of the building or lands [Depending upon the utilization of the partial or nil services provided by the municipality. Self-Assessment.-The person who is liable for the liability of paying the tax on the annual value of buildings or lands or both or other liable person shall deposit the tax in accordance with the provisions or filing - giving the details of the property in Form 'A' or Form 'C' as the case may be, along with the return required in rule 3 in the notified banks or other places prescribed by the Executive officer up to the date fixed under sub-rule (1) of rule with Form "A" or Form "C" as the case may be anti challan. (5) incentive- 10 till owners Or occupiers of non-residential buildings will in the annual value of the building or land as case may be, in the following manner- (a) Building in which the system of rain water harvesting or ground recharging is installed and operational or at least 40% of the area is covered by the plantation and greenery or proper and adequate parking lots are available or if engaged in trade or manufacture or any activity which causes pollution, effective anti-pollution measures have been adopted, incentives shall be provided to each by giving rebate in its annual value: Provided that the incentives shall be granted year 10 year basis after the existence of facilities and measures mentioned under this clause. (b) building as mentioned in clause (a) shall be increased by 10% if the building does not provide measures mentioned in clause (a) (nagar Valuation (Niyamawahi) Chapter 3e 28 43, 2024 S. (1) The assessment list in respect of all the buildings or lands or both shall be prepared after calculating the tax on the basis of- (a) Details submitted in Form A, B, C or D by the respective owners or occupiers of the buildings and the lands; or (b) Information collected by the Executive Officer in this behalf where information in Form A, B, C or D are not submitted within the prescribed time. In this case the carpet area shall be calculated on the basis of 80 % of covered area of the building. (c) The assessment list shall contain- (i) The name of road and mohalla in which property is situated. (ii) The designation of the property by name, by number or by any other specification sufficient for identification, (iii) The name of the owner, whether it is owner-occupied or on rent. If on rent, the name of the tenant. (iv) The carpet area base and covered area base, the minimum monthly rate of per square foot/square metre for the group of the buildings or lands. (v) The carpet area or covered area of the building or the area of the land or both. (vi) year of construction of building (vii) The nature of construction of the building. (2) List regarding 'self assessment- The residential buildings for which self-assessed taxes in

Form c A' and the non-residential buildings for which self-assessment taxes in Form 'C' have been submitted within prescribed period shall be entered in assessment list prepared in sub-rule (I) but the provisions of rule shall not be applicable on such buildings: Provided that on the basis of any complaint or enquiry, if any detail is found incorrect, the details entered in the list and tax assessment therein shall be revised and penalty shall be imposed after show cause notice. 9. (1) When assessment list of whole or part thereof is completed, the Municipality or the Executive Officer authorized by it in this behalf shall publish it in two daily newspapers having circulation in such city about the place and time where and when the inspection of such list may be made. (2) Objections regarding carpet or covered area of a building, calculation, area of land or other contents and rebates may be sent in writing addressed to the Executive Officer within the period of one month after the publication of public notice. No objection shall be considered about the fixation of the monthly rates of rent. (A) The Municipality or the Executive Officer authorized by it in this behalf shall dispose of the objections after giving the objectors the opportunity of being heard. 10. The Executive Officer shall send a bill in the manner as he thinks fit to the owner or occupier for line payment or tax on annual value of building or land or both assessed under rules 4, 7 and in which a date shall be indicated till which it would be deposited in the notified banks or in office of the Municipality. If the entire amount or tax is deposited by the prescribed date, the simple interest at the rate of 12 percent per annum from the date fixed for payment of tax up to the date of payment shall be payable upon the amount that has remained unpaid. The owner or occupier primarily liable for payment of tax in respect of tax of a building or land or both may himself determine the tax on annual value of buildings and lands or both in accordance with the provisions of the Act and deposit the tax so assessed by him online or by cheques, pay order or by any proper method in the notified bank or in the office of the Municipality together with a statement of self-assessment. 11. (1) Publication of list and receipt of objections. Payment of Taxes Self-Assessment 22. Penalty 28. 12. (1) Executive Officer shall arrange for random inquiry of at least ten percent of the total number of statements of the carpet area or covered area of the building or area of land or other statements of self-assessment, as the case may be, submitted and in event of cases wherein any part of the carpet area or covered area of the building or of any part of the area of land having been concealed, or furnished incorrect details he shall issue notice to the owner or occupier, as the case may be, to show cause within two weeks as to why penalty not exceeding four times of difference of tax due to concealment of area or incorrect details of property he imposed. (2) After considering any explanation that may be offered by the owner or occupier, as the case may be and making such inquiry as it may consider necessary, the Executive Officer may impose a penalty not exceeding as per notice and order and the same be realized together with the amount of taxes. (3) In the case of non-submission of the requisite details within fixed time under sub-rules (1) and (3) of Rule 3, the Executive Officer may impose such penalty which may be Rs. 100.00, SDC and 25,000.00 for the area of land up to 50 square metres, 200 square metres and 400 square metres or more than this respectively. Provided that in the case of delay of 30 days 5% of the penalty shall be deposited as late fee. In case of returns not submitted within time fixed, at the time of preparing assessment list under rule 8, carpet area rates proposed under rule 5 shall be used in addition to the penalty. (4) A person who violates the provisions of sub-rule (4) of Rule 3 shall be liable to pay penalty, which may extend to fifty rupees or ten times the amount of the tax payable on the said building or enlargement for a period of three months whichever is greater. Compounding of 13. Penalties under sub-rules (3) and (4) of rule 12 may be compounded on the penalty. Special provisions. 14. (1) The valuation and assessment of the properties situated in the Municipal Councils and Nagar Panchayats shall be compulsorily completed within six months from the date of the publication of these rules and the monthly rate of rent shall be revised in every two years. (2) Recovery of Taxes in Municipal Councils and Nagar Panchayats shall be reviewed by the Executive Officers to first fortnight of every month. (3) Details of Recovery of taxes against total demand in the Municipal Councils and Nagar Panchayats shall be made available to the Directorate Local Bodies by the Executive Officer up to the second fortnight of each month. (4) The Director, Local Bodies Directorate shall ensure to make available the details received under sub-rule (3) monthly to Nagar Vikas Vibhag, Government of Uttar Pradesh and Uttar Pradesh Board for Development of Municipal Financial Resources. (5) In addition to serve the bill and notice of demand, the details of demand and collection shall also be ensured through message on the

mobile phone, e-mail of the tax payers and other modern electronic means. (6) The Municipal Councils and Nagar Panchayats where 90% of the total amount of demand is recovered shall be granted incentive.

(7) In case of shortfall against the target, the responsible officer shall be penalized. By order AMRIT ABHIJAT, Pramukh Sachiv. 92 RPH 2024 (nagarvikas AnuA (Niyamawali) data 8e 28 2024 FORM-A (See Rule-7) Self-Assessment form for a tax on annual value of residential building or land or both 1- Details Of or occupier — (i) Name of Owner Occupier (ii) Father's/Husband's Name of owner/occupier (iii) Building/House/Plot No and Locational address . (iv) Address of the residence of owner/occupier (v) Other details, if any 2. Details of Building or Land— 23 Note — carpet area, 3, A- (i) Covered area Of the building (in square foot/square metre) (i i) Area Of open Land or Plot (in square foot/square metre) (Gi) Other details, if any B- (i) Internal dimensioning of all rooms and all covered verandah (in square foot/square metre) (ii) Internal dimensions Of ull balcony, Corridor. Kitchen and Store (in square foot/square metre) (iii) Internal dimensions or all Garages (in square foot/square metre) Area covered by bathrooms, latrines, portico. and Staircase shall not form part of the C- Carpet area of the building - B (i) (ii) B (iii) — of the covered area = Details Of Location - B- Building or Land is located (i) On road having width of more than 24 metres (ii). On roads having a Width Of more than 12 metres and upto 24 metres (iii) On roads having a width of more than 9 metres and upto 9 metres (iv) On roads having width upto 9 metres (v) On roads having width upto 9 metres 92 RPH 2024 (nagar Vikas Anu-9) (Niyamawali) data 24 Sl.No 1 Ili). 2B 2024 Note tick the is occupied (lie or On the rent i or building C:ilculaci0J! of value - af {iii nx ' the value nf ral assessed X vah (Annual N the (per fixed by Executive by Executive is on It Ehe Yand Ollicr.r area ot aner rebate mentioned is on rent mentioned ()ilicer tax deposit C hallan/Receipt No. No . of ward. Name Of Bank the 01? are Name Address Number - •vvail 20 2024 FORM-B (See Rule-3) Form for providing information about the details Of the residential building Or land or both (for those have not submitted Form-A) 1 _ Details of owner or occupier - (i) Name of Owner / Occupier (ii) Father's/Husband's of (iii) Building/House/Plot No. and Locational address (i v) Address of the residence of owner/occupier (v) Other details. if any 2. Details of Building or Land— A- (i) Covered area of the building (in square foot: square metre) (ii) Area of open Land or Plot (iii) (iii) (in square foot/square metre) Other details, if any . Internal dimensions of all rooms and all covered verandah (in Square foot/square metre) Internal dimensions of all balcony, Corridor, Kitchen and Store (in square foot/square metre) Internal dimensions of all Garages (in square foot/square metre) Note — Area covered by bathrooms, latrines, portico and Staircases shall not form part of the carpet area. C- Carpet area of the building: B (i)+hB (ii) + B or Of the covered area — 3. Details of Location A- Building or Land is located - (i) On road having a width of more than 24 metres (ii) On roads having a width of more than 12 metres and upto 24 metres (iii) On roads having a width of more than 9 metres and upto 12 metres (iv) On roads having width up to 9 metres B-Nature of Construction of Building (i) Pakka building with R.C.C roof or R.B. roof (ii) other pakka building (iii) kaehcha building that is all other building not covered in (i) & (ii) 92 RPH 2024 (nagar Vikas Anu•\$) (Niyamawafi) data 8e 26 2B 2024 Noie- rick in the Box appileitllle _ 4. 5. No. Whether building is occupied t lie owner Or on the rent Year Of tile construction of hailing Veri fication the owner/occupier . v situated Houseli-ülld Mohalla LIliS,, convltc to the neither been led nu'ntioned false. Attestlllv! witness Si gnat ure. Na rnc Father's Nanny . Full Address Tel./Mobile Number. 9? RPH {nagar Vikas Anu-9) data do hereby declare the particulars furnished of knowledge und belief. Any detail therein Full Perinanent Address. Pin Code Vcl_fMobile Number. E- Mail. 28 2024 FORM-C (See Rule 7) 27 Self Assessment form for a t2X On annual value of non-residential building Or land Or both l. Details or Owner Or Occupier — 2. 3. (i) Name Owner/ Occupier (ii) Name Of (iii) Building/Aouse/Plot No. and locational address— (iv) Address the residence of owner;occupier Building/Plot (v) other details, ireny Details or building Or Land (i) Covered area of the buildings (in square foot/square mctlc) (ii) Arca oropen land or plot (in square foot/square metre) (iii) Other details, if any Details of location- (a) Building Ur land is located- (i) On road having a width of more than 14 metres (ii) On roads having a width Of rmore than 12 metres 24 metres (iii) On roads having a width ot-more than 9 metres and LIpt to 12 metres (iv) On roads having width up to 9 metres (b) Nature Of construction af

building — (i) Pakka building with R.C.C. roof or R B. roof. (ii) Other pukka building. asbestos, fibre tin shed (iii) Kachcha building i.e. all other buildings not covered in (i) and (ii) Note — Please tick in the box applicable_ 4, 5, 6. Year of construction of building Previous assessed Annual Value and years of the Assessment Calculation of Annual Value - (a) Annual value of building (i) Monthly rate Of rent fixed for residential building By Executive Officer (ii) Multiplier in relation with the rate or residential Building (iii)

Monthly rate achieved for the building (iv) Covered area of building (iy) Annual Value of building = Monthly rate of rent X Covered area [(iii) X 1 2] (b) Annual value of land - (i) Monthly rate of rent fixed for residential land by Executive Officer (ii) Multiplier in relation with the rate of residential land prescribed by rules . (iii) Monthly rate of rent achieved for the 'and (iv) Area of land (v) Annual Value Of land Monthly rate Of rent (c) Total Annual Value = a 92 RPH 2024 (nagar Vikas Anu-9i (Niyamawali) data 8e X covered Area x x 12 12 8. 9. Sl.No. Calculation 011 ij Elildi Or land — Value (ii) Tax = (iii) Drainage Annual Value as Rate I-ux Date fixed by the Executive Officer to deposit Details of Tax deposited Name of Tax Chalan Receipt No. Amount Date Name Of Bank the of House No. . of Ward . house silunted in Nlollaliki hereby declare that the particulars furnished this Form are correct and complete to the best of my knowledge and belief. Any detail therein had neither been concealed nor mentioned false Signature. Permanent Pin Code.. Attesting witness Signature... 92 28 2024

FORM-D (See Rule-3) 29 Form for providing information about the details Of the non — residential building or land or both (for those have not submitted Form-C) 1. Details Of owner/occupier - (i) Name of Owner / Occupier (ii) Father's Name of owner/occupier (iii) Building/House/Plot No. and locational address . (iv) Address of the residence of owner/occupier (v) Other details, if any 2. Details of building or Land — (i) Covered area of the buildings (in square foot/ square metre) (ii) Area of open land or plot (in square foot/square metre) (iii) Other details, if any.

3. Details of location- (a) Building or land is located - '(i) On road having a width of more than 24 metres (ii) On roads having a width of more than 12 metres and upto 24 metres (iii) On roads having a width Of more than 9 metres and upto 12 metres (iv) On roads having width upto 9 metres (b) Natures of construction of building (i) Pakka building with RCC roof or RB roof (ii) Other pakka building, asbestos, fibre Or tin shed (iii) Kachcha building i.e. all other buildings not covered In (i) and (ii) Note — Please tick in the box applicable

4. Year of construction of building. S. Previous assessed Annual Value and years of the assessment — . situated in Mohalla Verification the owner/occupier Of House NO... . of Ward.... . . house do hereby declare that the particulars furnished in this Form are correct and complete to the best of my knowledge and belief. Any detail therein had neither been concealed nor mentioned false, Dated Signature... Attesting witness Signature. Name . Father's Name. Full Address... Tel./Mobile Number.. Full Name... Permanent Address... Pin Code.. Tel./Mobile Number,. E- Mail. 92 I 92 RPH 2024 (nagar Vikas Anu-91 (Niyamawali) data 8e