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CIRCULAR

Roc.No.21490/86/R.1

Dated:10.2.1987.

Sub: Property Tax - Quinquennial Revision of
Property Tax in all Municipalities and Township
Committees - Assessment of certain buildings
under Lease and Rent Control Act-further
instructions - issued.

Ref: This Office Circular Roc.No.21490/86/R.1 dt.12.10.86.

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Instructions were issued from this office to assess certain kinds of buildings like Cinema Theatres, Lodging Houses, Kalyana Mandapams, Nursing Homes, Operation Theatres, Factories, etc. under the principles of Tamil Nadu Building Lease and Rent Control Act, 1960 in the reference cited. A proforma for working out of the Annual Rental Value of properties applying the principles Lease and Rent Control Act was communicated with that circular.

In partial modification of the instructions issued in para 4 of this office circular cited, a new proforma is communicated for fixing the Annual Rental Value of the buildings under Lease and Rent Control Act, 1960. The new proforma now communicated is to be adopted for assessing the buildings of special nature, referred to above. A model working sheet for fixing the annual rental value is also communicated for guidance of Municipal Commissioners and Special Revision Officers. Much care should be taken while assessing the buildings under Lease and Rent Control Act, 1960. Already rates have been obtained from the P.W.D. by the Municipal Commissioners. Special Revision Officers shall assess the buildings of special nature under Lease and Rent Control Act, 1960 adopting the rates furnished by the P.W.D. authorities for the year 1986-87. The Municipal Commissioners will check the accuracy of arriving at the Annual Rental Value for the buildings fixed by these Special Revision Officers in all cases and sign the working sheet for having checked and found correct. He will record in each and every assessment as "Checked and found correct" after satisfying with accuracy of the assessments and sign below it.

Already instructions have been issued to Municipal Commissioners to check not less than 50% of the assessments revised by Special Revision Officers under the principles of Lease and Rent Control Act 1960. In most of the Municipalities the fixation of assessments under the principles of Lease and Rent Control Act, 1960 is not yet completed even after 7 months of the commencement of the revision work. The work shall be completed in all respects on or before 28.2.1987.

Special Regional Revision Officers or Regional Directors of Municipal Administrations concerned are requested to watch closely the progress of the work, review the work ~~at~~ critically, get the report regarding readiness for publication of notice on or before 28.2.87 and furnish a report to Director of Municipal Administration by a Special Messenger on 2.3.1987.

The receipt of this circular shall be acknowledged forthwith by all Municipal Commissioners, Regional Directors of Municipal Administrations and Special Regional Revision Officers.

Encl:

Sd. T.R. Srinivasan,
Director.

To

All Executive Authorities of Municipalities and
Township Committees.
All Regional Directors of Municipal Administrations.
All Regional Special Revision Officers.
All Special Revision Officers.

Spares- 25.

/forwarded/by order/

O.V. Srinivasan
SUPERINTENDENT.

11-2-87

PROFORMA FOR FIXING THE ANNUAL VALUE OF THE BUILDING AS PER SECTION 4
OF THE KARNATAKA BUILDINGS (LEASE AND RENT CONTROL) ACT, 1960.

PROFORMA - PART I - BUILDING DETAILS

- 1) Name of Street or Road in which the building is constructed
- 2) Door Number of the Building
- 3) Survey Number in which the building is constructed
- 4) Name of the Owner of the Building
- 5) Extent of the site in which the building is constructed
 - a) Portion of the site actually covered by construction
 - b) Portion upto 50% of the vacant land appurtenant to such building.
 - c) The excess portion of the vacant land being treated as amenity as per the 1st proviso to section .4(4) of the Act

- 6) Classification of the Building and its Plinth area

Sr No.	Floor	Details of construction	Extent in sq. metres
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a) Basement Floor

b) First Floor

c) Second Floor

d) Third Floor

e) Fourth Floor

f) Fifth Floor etc.

7) Amenities available in the Building as specified in Schedule I of section.4 of the Act.

Sl. No.	Name of the Amenity	Value in Rs.
1.	Air conditioner	:
2.	Lift	:
3.	Water Cooler	:
4.	Electrical Heater	:
5.	Frigidaire	:
6.	Mosaic Flooring	:
7.	Side doors	:
8.	Compound walls	:
9.	Garden	:
10.	Over Head Tank for Water Supply	:
11.	Electric pump & Motor for Watersupply:	:
12.	Play Ground	:
13.	Badminton & Tennis court	:
14.	Sun Breakers	:
15.	Vacant site referred to the proviso to sub-section 4 of sec.4 (col.5(c) above	:
16.	Usufructs	:
17.	Features of Special architectural interest:	:

Total

Actual Exp. for provision of all installations

- 8) Year of construction of the Building
- 9) Age of the Building

D) Purpose for which the Building is used.(whether residential or non-residential such as lodging house, Cinema house, clinic, Kalyana-mandapan)