E-Mail Roc.No.2/2003/R1 Sub:

COMMISSIONERATE OF MUNICIPAL ADMINISTRATION,

Dated: 28.07.2004.

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Property tax - Amendment to Tamilnadu District Municipalities Act by Tamil Nadu Municipal Laws Amendment Act - Act No.65 of 97 and 34 of 98 -Date of effect not notified by the Government -

Instructions issued.

In Amending Acts 65 of 97 and 34 of 98, certain sections of Tamil Nadu District Municipalities Act and other Corporation Acts, were amended. The amendments mainly relate to Property tax management Municipalities & Corporations. In Section-2 of Act No.65 of 97, it is specifically indicated that the amendments would come into effect from the date on which the effective date is notified by the Government. In Act no No-34 of 98, which is an amending Act for 65 of 97, eventhough it has been mentioned that it would come into immediate effect, since the main Act of 65 of 97 itself is yet to be made effective, Act No.34 of 98 also not come into effect.

In this situation, the 2002 & 2003 editions of Tamil Nadu District Municipalities Act published by the Madras Law Journal office, Chennai, contain the amendment issued in Act 65 of 97 and 34 of 98. Since these amendments have been given effect by Government, these amendments should not be implemented. Till the amendments are notified by Government, to come into effect, the erstwhile provisions relating to property tax viz. Section 81 to 91 in respect of Municipalities and similar erstwhile section of Corporations would be deemed to be in force.

The above position is to be borne in mind while handling property tax items.

> For Commissioner of Municipal Administration.

1] All Commissioners of Municipalities and Corporations (except Chennai)

2] All Regional Directors of Municipal Administration.

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