

through E-Mail

COMMISSIONERATE OF MUNICIPAL ADMINISTRATION, CHENNAI-5.

Roc.No. 56198 /05/R1,

Date : 02.03.2006

CIRCULAR

Sub: Property Tax – Assessment of Property tax to the newly constructed buildings – Co-ordination between Town Planning and Revenue Sections – Instructions issued.

Ref: GO[Ms] No: 1321, Rural Development and Local Administration Department dated: 31.07.68.

-----

It is noticed that large no. of properties in the Urban Local Bodies are not brought under the assessment of Property Tax due to lack of co-ordination between the Town Planning and Revenue Sections. The list of assessments of Revenue Section needs to be updated annually after thorough physical verification by reconciling the details of newly constructed buildings from the Town Planning Section. The attention of Executive Authorities are drawn to the Article 342-A in Municipal Manual Volume-1.

In the Article 342-A, it is stated that in order to bring into assessment, all the new buildings or improvements and additions carried out in the existing buildings, without omission, the Government in GO[Ms] No.1321, Rural Development and Local Administration Department Dated 31<sup>st</sup> July 1968 have instructed all the Municipalities to maintain two check Registers, one in Revenue Section and the other in Town Planning Section in the prescribed form. These Registers should be scrutinised by the Commissioner once in a month.

As and when the copy of the building licence is issued, the fact should be reported to Revenue section by Town Planning Section. The building licence number and date should be noted in the Check Register maintained in the Revenue Section. On the expiry of the period of licence, the Revenue Section should take suitable action to bring it into assessment. After assessment has been made, the serial no. of the mutation Register should be

reported to the Town Planning Section for making necessary entries in the Register maintained in that section. The Town Planning Section should make arrangements to send copies of reports of detection of unauthorised construction as well as reports of completion of such unauthorised constructions to the Revenue Section. Such reports should be entered in a Special Register maintained in the Revenue Section.

The Co-ordination of the staff in the Town Planning and Revenue Sections and the scrutiny of these registers by the Commissioners once in a month will ensure the assessment of Property Tax to all buildings in the Urban Local Bodies without omission.

It is reiterated that all the Executive Authorities of the Urban Local Bodies are to follow the guidelines given in Article 342-A of Municipal Manual Volume -I and ensure that there is no omission in the assessment of buildings due to lack of co-ordination between Revenue and Town Planning Sections.

The receipt of this circular should be acknowledged by return of post.

Sd/- Ambuj Sharma,  
Commissioner of Municipal Administration.

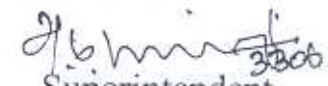
To,

- 1] All Municipal Commissioners and  
Executive Authorities of Municipalities.
- 2] All Commissioners of Corporations [except Chennai]

Copy to:-

- 1] All Regional Directors of Municipal Administration.
- 2] "MCB" of this office and R1-Stock file.

// Forwarded by order //

  
Superintendent.  
