



Office of The Commissioner of
Municipal Administration, Chennai-5

E-Mail

Roc.No.63012/2007/R1

115

Date 09. 1.2008

Circular

Sub: Property Tax – General Revision of Property Tax – in all Municipal Corporations Municipalities III Grade Municipalities and Town Panchayats – Orders issued – Preliminary action - reg.

Ref: G.O.(Ms.)No.150, Municipal Administration Water Supply (Elec) Department, Dated 12.11.2007

The Government in the G.O (Ms.) No 150, Municipal Administration and Water Supply (Elec) Department, dated 12.11.2007, have issued orders for taking up general revision of property tax in all Municipal Corporations, Municipalities Third Grade Municipalities and Town Panchayats as per the existing statutory provisions in the relevant urban local body Acts. For taking up general revision, necessary guidelines will be issued by the Commissioner of Municipal Administration.

Pending issue of necessary guidelines by the Commissioner of Municipal Administration, certain preliminary action are to be initiated.

As per section 81 of Tamil Nadu District Municipalities Act 1920, property tax shall be levied on all buildings and lands within municipal limits. The most important action is to update the property tax demand by bringing into assessment the omitted properties and the properties which are not subjected to enhancement of tax due to the additions and alterations. As the main source of income of Municipalities, is the income from property tax, the Municipal

Commissioners are requested to take steps to update the property tax demand by assessing all the properties hitherto not brought to property tax net.

At the first instance, the Municipal Commissioners are requested to cross refer the records:

- (a) Records available with Housing Society /
Housing Board/Slum Clearance Board
- (b) Register of ration cards maintained by
Civil Supplies Department
- (c) Households of common records
- (d) House numbering register maintained by
the Municipalities / Corporations
- (e) Electoral rolls
- (f) Building application register
- (g) Correlation register maintained by
Town Planning Section and
Revenue Sections
- (h) D&O. Licenses list, etc.,

with that of the existing Demand register. This exercise will help to detect omission in case of filing of property details by assesseees for assessing the property tax in the revision and also will help to find out any omission in property tax assessment.

Municipal Commissioners are requested to make survey of properties including vacant lands with the available field staff to prepare a Master List of properties assessed and to be assessed. All the properties so far left over are to be assessed to property tax. The field staff should furnish after the survey a rough streetwise tax map indicating the door number and assessment number. The Master List shall be prepared in the enclosed format and also shall be computerized as a basic tax record of the Municipality.

Specific time frame is given for completing the above task u
making survey:-

- (a) Verification of omission in assessment and submitting a certificate to the effect of verification and determination and assessment by out door staff 31.1.2008
- (b) Simultaneous verification and checking up of the omission furnished by the out door staff by a supervising officer like Revenue Inspector / Assistant Revenue Officer, etc. 08.02.2008
- (c) Simultaneous verification of survey and preparation of Master List of all properties including vacant lands by Municipal Commissioners 15.02.2008
- (d) Simultaneous verification and submission of certificates by Regional Director of Municipal Administration in respect of respective regions/ in respect of Corporation by Corporation Commissioners 23.02.2008

All the pending cases covered by litigation to be examined thoroughly, case by case, for quick disposal of pending cases. In respect of long pending cases the courts may be moved for direction for remittance of tax by parties as deposit with the Municipalities.

The Regional Directors/ Corporation Commissioners are requested to monitor the survey work and see that the work is completed as per the time schedule. Regional Directors / Corporation Commissioners are requested to furnish the particulars of survey along with the completion certificate of Municipal Commissioners in the enclosed proforma.

**Sd/-Niranjan Mardi,
Commissioner of Municipal
Administration.**

To

**All the Regional Directors of
Municipal Administration,**

All the Corporation Commissioners,

All the Municipal Commissioners.

PROFORMA

Sl No	Name of the Municipalities/ Corporations	Total No of wards	Total No. of existing property tax assessments as on 1.1.2008 ward-wise	Property tax total demand for assessments in Column - 4 ward-wise (Rs in lakhs)	Total No. of Property tax assessment as on 23.2.2008 ward-wise	Property tax demand for the assessments mentioned in column 6 ward-wise (Rs. in Lakhs)	Certificate	Remarks
1	2	3	4	5	6	7	8 Certified all that all the buildings and lands within municipal/ corporations Area have been assessed etc. property tax including the addition, alterations made after the last Quinquennial Revision and that there is no omission in assessment	9