

OFFICE OF THE COMMISSIONER OF MUNICIPAL ADMINISTRATION,
CHEPAUK, CHENNAI - 600 005.

942

Roc.No.60572/98/R1

Dated : 8.1.1999

C I R C U L A R

Sub: PROPERTY TAX - General revision of Property tax in Municipalities - Revised ceiling fixed - certain further instructions - Issued.

Ref: This office letter Roc.No.60572/98/R1 dated 31.12.98.

In this office Circular cited, instructions have been issued fixing revised ceiling for residential buildings, rented residential buildings, commercial buildings, as 25%, 50%, and 100% respectively. It has also been informed that the existing ceiling of 150% will be retained in respect of industrial buildings.

2. The Municipal Commissioners have also been informed that

- i) wherever Special Notices have been served, a supplementary notice has to be issued;
- ii) where Special Notices have not been served, but assessment sheets are ready, additional column may be opened indicating the revised ARV/Tax;
- iii) where Data entry work has been completed and Special Notices or assessment sheets have not been prepared, incorporate the revised ceiling in the Software itself and work out the revised ARV/Tax; and
- iv) the software should be revised incorporating the revised ceiling for future use.

3. The following further instructions are also issued, as it is found that in certain Municipalities recently visited, the work has not been done as expected

- i) The supplementary notice mentioned in the circular cited may be in the enclosed format;
- ii) As already instructed, Special Revision Registers have to be written separately in the usual format incorporating all the particulars mentioned in the working sheet already communicated.

- iii) The notices shall be served on the assessee or on an adult member of the family duly recording the relationship between the assessee and the person on whom the notice is served.
- iv) The date of service of notice shall be specifically recorded by the Revenue Assistant.
- v) Dated acknowledgement shall be obtained from the person on whom the notice is served.
- vi) Wherever revised tax has been paid in excess for the second half year, it shall be adjusted for future tax. It shall not be refunded.
- vii) Service of Special Notices after revising the tax shall be completed before 25.1.1999 without fail.

4. All the Municipal Commissioners are instructed to evince special interest in this and see that the whole process of revision is completed in time, so that, there is no problem in collecting 100% of the revised tax before 31.3.99.

5. All the Regional Directors of Municipal Administration are requested to monitor the work closely and send special reports wherever there are any omissions.

6. The receipt of this circular should be acknowledged

SANWAT RAM
COMMISSIONER OF MUNICIPAL
ADMINISTRATION.

To
All the Municipal Commissioners
All the Regional Directors of Municipal Administration

Copy to: 'MEB' Section

spare - 5 /Forwarded By Order/

Sanwat Ram
for COMMISSIONER OF MUNICIPAL
ADMINISTRATION.

8/1/99