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Commissionerate of Municipal  
Administration,  
Chennai-5.

K. Dis. No. 82395/98/R1

Dated: 4.03.99 255

CIRCULAR

Sub: Property Tax- Addition & deletion of  
Assessments-placing of Monthly list before  
the Municipal Council- Instructions issued-  
Regarding.

Ref:-This office Circular No.48205/90/R1, dated.  
8:6:90 and 11:9:90.

In the Circular cited, all the Municipal Commissioners were instructed among other things to place the tax assessment lists also before the Municipal Council and issue special notices to the assesseees within a week from the date of meeting of the Council.

2.As per schedule IV of T.N.D.M. Act, 1920 (Taxation and Finance Rules) the Executive Authority is the competent Authority to assess tax and this is an executive function. As the authority to assess tax, is vested with the Executed Authority and as there is provision for a Revision Petition to the Municipal Commissioner and appeal to the taxation appeal committee headed by Chairman with four Councillors as members, the instructions to place the assessed monthly list before the Municipal Council prior to issue of notice will be an encroachment on executive function. Hence, the instructions issued in the circulars cited referring to the submission of monthly list of tax as assessed by the Executive Authority before the Council and issue of special notices afterwards are hereby cancelled. However, to make the assessment transparent and informative, the following instructions are issued for adoption for assessment of new building/ land in the monthly list:

3. For the Quinquennial Revision 1993 and 1998 for arriving at Annual Rental Value in the case of buildings for which tax is fixed based on ARV, specific guidelines have already been given to arrive at ARV. For the new buildings constructed/occupied

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after 1.10.98, the assessee shall furnish the details of property in the return formats and the Bill Collectors will verify details in the monthly list, and make appropriate corrections, if any, on verification by themselves & by Revenue Inspectors, Revenue Officers. The Municipal Commissioners will assess ARV as per the guidelines prescribed for arriving at ARV for Quinquennial Revision for assessing new building also. There will be little discretion for the assessing Officers and consequent disparities in assessments. This will also ensure, more transparency in assessment and reduce paper work on unnecessary Revision Petitions and appeals. For special class of buildings assessed on the basis of capital value, the usual procedure as prescribed under the Act, shall be continued to be followed.

4. Hence all Municipal Commissioners are requested to follow the guidelines issued in Circular Roc.No.4314/92/R1, dated.14.5.93 for assessment of new buildings also, from the current half year viz 1998-99/ II-half year except the ceiling, which is not relevant to new buildings.

*J. S. S. S. S.*

For Commissioner of  
Municipal Administration.

To  
All Municipal Commissioners- Thro' the Chair-persons  
All municipal Commissioners

Copy to:

All Regional Directors of Municipal Administration.

Commissioners of Corporations (Except Chennai) and Mayor

All Officers in Head Office.

Spare-5.