

OFFICE OF THE COMMISSIONER OF MUNICIPAL ADMINISTRATION

CHENNAI-600 005.

01292  
a/2/9

Roc.No.69517/97/R1

Dated : 3.2.98.

C I R C U L A R

Sub: Property tax - Municipalities - Omissions in assessments for new construction - Omissions in enhanced assessments for alterations, additions - Detection and rectification - Instructions - Issued.

26001

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The last Quinquennial Revision of Property tax was given effect from 1.10.93 in all the Municipalities in the State and Tiruchy, Salem and Tirunelveli Corporations (then Municipalities). The Quinquennial Revision in respect of Madurai and Coimbatore Corporations was given effect from 1.4.93. The next Quinquennial Revision in respect of all the Municipalities and Corporations is due in the year 98-99.

2. The statutory provisions regarding the method of levy of assessment and collection of property tax have been amended recently. The revised rules under the amended statutory provisions are under preparation and they are likely to be issued shortly.

3. Taking into consideration both the above aspects, certain preliminary measures have to be taken by the Commissioners of Municipalities and Corporations. One of the important measures is to ensure that all existing buildings and lands are assessed to property tax/vacant land tax respectively. It is also necessary to ensure that the additions, alterations if any, which have been omitted to be assessed by enhancing the tax, are also brought to Assessment Books immediately.

4. The following instructions are, therefore, issued to all the Commissioners of Corporations and Municipalities in this regard.

- (i) According to the new rules, the assesseees are expected to file returns with the Municipalities, indicating the details required for Property tax assessment/revision of property tax. Based on the existing Municipal Property Tax Demand Register and cross referring with (a) records available with the Housing Society/Housing Board Units Slum Clearance Board Unit, (b) A register maintained by Civil Supply Department for ration cards, (c) house holds enumerated in the last census, (d) house numbering lists maintained by the Municipalities/Corporations (e) Electoral Rolls, (f) building application and Licence Registers, (g) Completion reports of buildings furnished by Town Planning Branch, (h) the correlation Registers maintained in Town Planning Section and Revenue Sections, (i) D and O Licensees list etc. a 100% census of the properties available in the respective jurisdiction of Municipalities/Corporations can be made. This will enable the local bodies to check up the cases, where returns are not received. This is also absolutely essential to ensure that there is no loss of revenue to the local body.

*with a 100% census*

*as with*

- (ii) A Master list of properties assessed and to be assessed have to be prepared with complete details based on the Survey. The basic data collected for the Quinquennial Revision of 1993 will also be helpful in preparing this Master list. The Master list shall be prepared in the enclosed format (Proforma II) and also computerised as a basic Tax Record of the Municipality.

- (iii) While the Master list is prepared by the office, the field staff of the Revenue Branch, viz., Revenue Assistants, Revenue Inspectors, Assistant Revenue Officers and Revenue Officers have to check up the omissions, if any, in assessment of property tax within their respective areas of operation.

While verification, a rough street-wise tax map indicating the door number and assessment shall also be prepared by the Revenue Assistants and submitted to the supervising Revenue Inspector for consolidated submission to the Commissioner.

- (iv) Specific time frame has to be given to the staff to complete their tasks and furnish a certificate to the Commissioner. The following schedule is prescribed for completing the tasks by the Field staff.

- (a) Verification of omission in assessment and submitting a certificate to the effect of verification and detection in assessments by Revenue Assistant in his wards. *wilk*

... 20.2.98 ✓

- (b) Simultaneous verification and checking up the omissions and certificates furnished by Revenue Assistants within the charge of Revenue Inspector by Revenue Inspector.

... 27.2.98 ✓

- (c) Simultaneous verification and checking up the omissions and certificates furnished by both the Revenue Assistants and Revenue Inspectors by Assistant Revenue Officers/Revenue Officers.

... 6.3.98 ✓

m (d) Simultaneous verification and completion of assessments in the case of omissions detected by the Field staff and preparation of Master list of all properties including vacant lands in the respective Municipality/Corpns. .. submitting the certificates for completing the work by Commissioners in respect of Municipalities ... 13.3.98

(e) Simultaneous verification and submission of certificates by Regional Directors/Corporation Commissioners in respect of Regions/Corporations respectively ... 20.3.98 ✓

5) Omissions in house numbering should also be simultaneously checked up.

6) While checking the details, the omissions in assessment of Vacant Land Tax within the Urban Local Bodies should also be detected and brought to assessment. The particulars available in the Local Registration Department Offices should be of help in this regard.

7) All pending cases of revision petitions and appeals in respect of property tax assessments should be completely disposed off before 28.2.98 and the fact reported to this office before 6th March 198.

8) All pending Court cases-both in Subordinate Courts and in High Court shall be thoroughly examined, classifying the issues involved in each groups and special steps taken to get the cases disposed. In respect of long pending cases, the Courts may also be moved for directing the parties to deposit the amount involved in such cases with the Municipalities, so that the parties do not

deliberately try for postponing the decision.

9) The Regional Directors of Municipal Administration are requested to check up the action programme in the field in Municipalities visited by them during this operation. They may also arrange to depute necessary additional staff required for this operation in the respective Municipalities, so that the work is completed in time.

10) The Commissioners of Corporations (other than Chennai) are requested to ensure that the activities are completed by the Field Officers according to schedule and send final certificates on the due date.

11) While submitting certificates for having completed the work, the Commissioners are requested to furnish the particulars in the enclosed proforma. 1

12) The receipt of this Circular may be acknowledged.

Sd/- SANJAT RAM  
COMMISSIONER OF MUNICIPAL  
ADMINISTRATION.

To  
The Commissioner of Corporation,  
Madurai/Coimbatore/Tirunelveli/Tiruchy/Salem.

All the Municipal Commissioners  
All the Regional Directors of Municipal Administration

Spare-5

/Forwarded By Order/

*[Handwritten Signature]*  
for COMMISSIONER OF MUNICIPAL  
ADMINISTRATION.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No. of the Municipality/ Corporation	Total No. of wards	Total No. of existing property tax assessments as on 1.1.98 ward-wise	Property Tax Demand for assessments in Column-4 ward-wise (Rs. in Lakhs)	Total No. of Property Tax assessments as on 1.3.98 for mentioned Mpties. and in Column-6	Property Tax Demand for the assessments in Column-6	Property Tax Demand for the assessments in Column-6	Certificate	Remark

Certified that all the buildings and lands within Mpl/Corpn. area have been assessed to property tax including the additions, alterations made after the last Quarterly Revision and that there is no omission in assessment.

*S. Venkatesh Babu*  
 For Commissioner of Municipal Administration.

MASTER LIST OF PROPERTIES  
(1) Buildings

Name of the Municipality:

Ward Number:

Street Name:

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Sl. No.	Door No.	Property Tax Assessment No.	Name of the Owner	Type of Property	Use of Property	Built up area	Vacant area	Property Tax	Library Tax	Edu- Cess	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

MASTER LIST OF PROPERTIES  
(11) Vacant Lands

Sl. No.	Name of the Municipality:	Ward Number:	Street Name/Lay out:	Vacant Land Tax	Name of the Owner	Vacant Land Tax	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FOR Commissioner of Municipal Administration  
*S. S. Srinivasulu Reddy*

TYPE OF PROPERTY  
CODIFIED

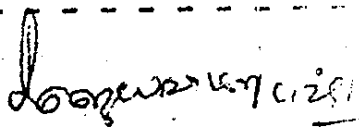
<u>CODE</u>	<u>DETAILS/TYPE</u>
ZZ	Thatched
YY	Tiled
XX 1	R.C.C.GF
XX 2	R.C.C.GF + 1 Floor
XX 3	R.C.C.GF + 2 Floors
XX 4 & SO ON	R.C.C.GF + 3 Floors

For mixed Types, the Codes can also be mixed (eg.) For a partially Thatched & partially R.C.C. GF Buildings, the Code will be "ZZ + XX 1".

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USE  
CODIFIED

01	Residential
02	Commercial
03	Institutional
04	Industrial
05	Kalyanamantapam
06	Theatres
07	Nursing Homes
08	Lodging Houses, etc.

For mixed use, the codes can also be mixed (e.g.) for a partially residential & partially commercial use, the code will be "01 + 02".

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For Commissioner of  
Administration

11/21/48