

GOVERNMENT OF TAMIL NADU  
ABSTRACT.

Taxes -Property Tax - Municipal Councils and Municipal Townships -Quinquennial revision of Property Tax -Appointment of Revision Officers -Proposals of Director of Municipal Administration -Approved -Orders -Issued.

MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT

G.O.Ms.No.606

Dated:19-5-86.

Read again:

1. G.O.Ms.No.280 Municipal Administration and Water Supply Department dated 3-3-86.

Read also:

2. From the Director of Municipal Administration letter No.21490/86/R1 dated 6-3-86.
3. From the General Secretary, Tamil Nadu Municipal Superior Officers Association letter dated 11-3-1986
4. From the Director of Municipal Administration letter No.21490/86/R1 dated 21-3-86.

ORDER:

In the Government Order first read above, Government have issued a direction to the Director of Municipal Administration to the effect that general revision of assessment books in respect of all buildings, residential as well as commercial, should be undertaken immediately by all the Executive Authorities of all the Municipalities and Municipal Townships.

2. The Director of Municipal Administration, in his letters second and fourth read above, has submitted proposals for the appointment of Revision Officers in connection with the quinquennial revision for a period of 5 months. The requirement of Revision Officers is as follows:-

S.No.	Grade of Municipality	Number of Municipalities	Number of Revision Officers required
1.	2.	3.	4.
1.	Special	8	27
2.	Selection	16	32
3.	First	36	55
4.	Second	33	38
5.	Third	13	15
	Total	106	167

3. The Director of Municipal Administration has proposed to meet the requirement of Revision Officers, as follows:-

- (i) In respect of the Third Grade Municipalities, one Revision Officer each for 11 Municipalities will be sufficient and the respective Municipal Commissioners themselves may be entrusted with the revision work. For Puliangudi and Melapalayam Municipalities alone, one additional post of Revision Officer each may be sanctioned, in addition to the respective Municipal Commissioners.
- (ii) In respect of Second Grade Municipalities, for 5 Municipalities viz., Dharmapuri, Komarapalayam, Golden Rock, Kadayanallur and Tenkasi, where there are over 12,500 assessments each, 2 Revision Officers are required. Hence, 2 Revision Officers each for the 5 Second Grade Municipalities viz., Dharmapuri, Komarapalayam, Golden Rock, Kadayanallur and Tenkasi and 28 Revision Officers for the remaining 28 Second Grade Municipalities may be employed at the rate of one per municipality.
- (iii) In respect of First Grade Municipalities, the requirement of Revision Officers is 55. In respect of some Municipalities, one Revision Officer will be sufficient and in respect of some Municipalities, employment of more than one Revision Officer will be warranted owing to the fact that the number of assessments is large. On this basis, 55 Revision Officers have to be appointed.
- (iv) In respect of 16 Selection Grade Municipalities, which includes 5 Townships, 32 Revision Officers will be required to complete the revision work. As administrative problems in the Selection Grade Municipalities are of a large magnitude and since 11 Commissioners (16-5) have to attend to the functioning of the elected councils and during the ensuing summer months maintenance of water supply will have to be attended to by the Municipal Commissioners of these Municipalities and the Executive Officers of the Township Committees, it is necessary to appoint 32 Revision Officers in the 16 Selection Grade Municipalities including 5 Townships.
- (v) In respect of 8 Special Grade Municipalities, it is necessary to appoint 27 Revision Officers for the reason that the Commissioners of those Special Grade Municipalities have to attend to the functioning of the elected councils and maintenance of water supply during the ensuing summer months.
- (vi) As the revision work is to be taken up in a large number of Municipalities throughout the State, in one spell, it is essential that the revision work is closely supervised and controlled by an experienced Senior Officer for each Region. For each Region presently under the supervision of a Regional

Director, Municipal Administration, one Senior Grade I Municipal Commissioner may be appointed for the supervision work relating to that region.

4. The Director of Municipal Administration has thus reported that excluding the Commissioners, who are to attend to revision work in their respective Municipalities concurrently with their normal duties, the total number of Revision Officers required would be 154. The requirement of 154 Revision Officers is proposed to be met from the following categories:-

- (a) There are 15 persons, who have been selected by the Government for appointment to the post of Grade III Municipal Commissioners but not given posting for want of vacancies. These 15 persons may be drafted for the revision work.
- (b) There are 111 persons working in the categories of Municipal Managers, Revenue Officers, Assistant Revenue Officers and Accountants in Special and Selection Grade Municipalities. From the above categories, 20 persons may be drafted.
- (c) There are 6 Selection Grade Superintendents, 23 Superintendents and 1 Manager in the Directorate of Municipal Administration and the Regional Directorates. Of them 15 persons may be drafted.
- (d) There are Section Officers working in Municipal Administration and Water Supply Department in the Secretariat. 15 of those Section Officers may be drafted for the revision work.
- (e) The Director of Municipal Administration has suggested that other sources may be located for the remaining 89 posts of Revision Officers.
- (f) The Director of Municipal Administration has suggested that each Revision Officers may be provided with the assistance of one Junior Assistant and one Office Assistant. He has also suggested that the Senior Grade I Municipal Commissioners to be located in the Regional Directorates of Municipal Administration may be provided with the Assistance of one Office Assistant each.
- (g) Regarding the financial commitment involved in the creation of the above posts, the Director of Municipal Administration has suggested that the expenditure in respect of Revision Officers and supporting staff allotted to each Municipality may be borne entirely by the Municipalities concerned and that the expenditure on the staff to be employed in the Regional Directorate of Municipal Administration may be met initially from the State Funds to be recovered subsequently from all the Municipalities, as in the case of the expenditure relating to Municipal Elections. The cost of employment of 5 Senior Grade I Municipal Commissioners to be located in the five Regional Directorates of Municipal Administration and 5 Office Assistants is Rs. 1,02,175.00 for a period of 5 months.

p.t.o.

5. The Government have carefully examined the proposals submitted by the Director of Municipal Administration and they issue the following orders:-

- (i) Revision of property tax assessment will be taken up simultaneously in all the Municipalities and Municipal Townships in one spell throughout the State. The work will commence immediately and should be completed by 30-9-86.
- (ii) The property tax assessment so revised shall be given effect to from 1-10-1986.
- (iii) In respect of 13 Grade III Municipalities, the concerned Municipal Commissioners are appointed as the Revision Officers. For Puliangudi and Melapalayam Municipalities, one additional post of Revision Officer each is sanctioned as in Annexure I.
- (iv) In respect of 33 Grade II Municipalities, 38 posts of Revision Officers are sanctioned at the rate of one Revision Officer per municipality and one additional post of Revision Officer each for Dharmapuri, Komarapalayam, Golden Rock, Kadayanallur and Tenkasi Municipalities as in Annexure II.
- (v) In respect of 36 Grade I Municipalities, 55 posts of Revision Officers are sanctioned as in Annexure III as in several Municipalities the numbers of assessments are large and employment of more than one Revision Officer will be warranted.
- (vi) In respect of 16 Selection Grade Municipalities including 5 Municipal Townships, 32 posts of Revision Officers are sanctioned as in Annexure IV.
- (vii) In respect of 8 Special Grade Municipalities, 27 posts of Revision Officers are sanctioned as in Annexure V.
- (viii) In order to supervise and control the work of revision of property tax assessment, one post of Senior Grade I Municipal Commissioner is sanctioned for each of the five regions as indicated in the Annexure VI to this order. He will be responsible for coordinating the work of all Revision Officers in the Municipalities lying within his jurisdiction, watching the progress of work each month and ensuring that the work is taken up and completed properly and in time and that no legal flaw occurs. 5 posts of Office Assistants are sanctioned in the Regional Directorates of Municipal Administration for assisting the Senior Grade I Municipal Commissioner.
- (ix) 167 posts of Junior Assistants and 154 posts of Office Assistants are sanctioned to assist the Revision Officers in their work.



6. Out of the total requirement of 167 Revision Officers, the Municipal Commissioners of 13 Grade III Municipalities will function as Revision Officers. The requirement of remaining 154 Revision Officers will be met as indicated below:

- (a) 15 persons, who have been selected by the Government for appointment to the post of Grade III Municipal Commissioners but not given posting for want of vacancies will be drafted for the revision work.
- (b) 99 persons will be drafted for revision work, out of persons working in the categories of Municipal Managers of Special and Selection Grade Revenue Officers of Special and Selection Grade Assistant Revenue Officers of Special Grade and Accountants in the Special and Selection Grade Municipalities and Managers of I Grade Municipalities.
- (c) 15 persons will be drafted for revision work out of 6 Selection Grade Superintendents, 27 Superintendents and 1 Manager, working in the Directorate of Municipal Administration and the five Regional Directorates of Municipal Administration.
- (d) 15 persons will be drafted for revision work from out of the Section Officers working in the Municipal Administration and Water Supply Department in the Secretariat.
- (e) 10 persons will be drafted for revision work from out of Senior Grade II Municipal Commissioners, who have not been given posting consequent on the abolition of posts of Special Officer.
- (f) The Special Staff sanctioned for undertaking the revision of property tax assessment viz. 154 Revision Officers, 167 Junior Assistants and 154 Office Assistants sanctioned for the Municipalities and also the coordinating staff of 5 Senior Grade I Municipal Commissioners and 5 Office Assistants are purely temporary and they should be disbanded on 30-9-1986. All the Senior Grade I Municipal Commissioners and 5 Office Assistants are purely temporary and they should be disbanded on 30-9-1986. All the Senior Grade I Municipal Commissioners and the supporting Staff shall be eligible for Dearness Allowance and other allowances sanctioned by the Government from time to time. The Director of Municipal Administration may appoint persons from any one or more of the categories of the staff mentioned above.

7. The Government direct that the expenditure on the appointment of Revision Officers, Junior Assistants and the Office Assistants for the Revision Officers be met from the funds of the respective Municipalities and Municipal Townships. They further direct that the expenditure on the creation of five Senior Grade I Municipal Commissioners and five Office Assistants to be located in the five Regional Directorates of Municipal Administration shall be debited to "284 Urban Development-A.General-AA.Direction and Administration-I. Non-Plan-AD.Municipal Commissioners DP.C.284A AAAD 0007". The expenditure shall be recovered finally from all the Municipalities and Municipal Townships.

8. The Director of Municipal Administration is requested to take follow-up action immediately and issue necessary instructions on the revision work to be taken up by the Revision Officers.

9. The Director of Municipal Administration is also requested to send a report to the Government on the action taken by him in the matter.

10. This order issues with the concurrence of Finance Department vide its U.O.No.747/ALS/86 dated 23.4.86.

(BY ORDER OF THE GOVERNOR)

K.A.NAMBIAR  
COMMISSIONER & SECRETARY TO GOVERNMENT

/true copy/

RF.13/4273/c1/86  
dated:3-6-86.

Office of the Examiner of Local  
Fund Accounts,  
P.B.No. 2773, Madras.2

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/true copy/

sd/- K.Ratnaswamy,  
Deputy Examiner of Local Fund Accounts

*K.Ratnaswamy*  
Superintendent

30/7/86

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