



**Government of Tamil Nadu
Commissionerate of Municipal
Administration
நகராட்சி நிர்வாகத்துறை**

**General Revision of Property Tax Municipal
Corporation / Municipalities - Preliminary
Arrangements**

GENERAL REVISION OF PROPERTY TAX IN THE CORPORATIONS AND MUNICIPALITIES WITH EFFECT FROM 1.4.2018.

POINTS FOR DISCUSSION

1. Mapping of properties

- i. Guidelines to be issued by the CMA for tax mapping of properties – Draft guidelines enclosed**

Salient points

- i. Cross reference of records by the Executive Authorities –**

The Municipal Commissioners may be requested to cross refer the existing demand register with the following 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.

ii. Preparation of Master list of properties assessed and to be assessed.

iii. Time frame for mapping of properties

(a)	Verification of omission in assessment and submitting a certificate to the effect of verification and determination and assessment by outdoor staff	20.08.2018
(b)	Simultaneous verification and checking up of the omission furnished by the outdoor staff by a supervising officer like Revenue Inspector / Assistant Revenue Officer etc.,	27.08.2018
(c)	Simultaneous verification of survey and preparation of Master List of all properties including vacant lands by Municipal Commissioners.	03.09.2018
(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	10.09.2018

2. Issue of general guidelines for revision of property tax in the Urban Local Bodies-

I. **Draft guidelines prepared and enclosed – Copy may be communicated to Corporation Commissioners and RDMA's for remarks**

II. **Points to be discussed on the guidelines**

a) **Returns**

Printing of property tax returns for the general revision

I. In light blue colour of owner occupied residential buildings

II. In dark blue colour for rented residential buildings

III. In light pink colour for commercial buildings

IV. In white colour for industrial buildings.

b) **Depreciation** – Property tax discount depending on the age of building should be given towards depreciation:

	During Revision	2008	For Revision	2018
Upto 5 years		No discount		
From 5 to 15 years		10%		
From 15 to 25 years		15%		
Above 25 years		20%		

c) Discount – For Nature of buildings

	During 2008 Revision	For 2018 Revision
For RCC building	No discount	
For tiled, AC sheet and GA sheet, etc. Roof buildings	25%	
For thatched roof buildings	50%	

d. Prescribing ceiling for revision of property tax for the buildings assessed in the post revision period

	During 2008 Revision	For 2018 Revision
For buildings assessed after 01.10.2017	No revision.	
For the buildings assessed between 1.4.2017 and 30.09.2017	5%	
For the building assessed between 1.4.2016 and 31.3.2017	10%	
For the building assessed between 1.4.2015 and 31.3.2016	15%	
For the building assessed between 1.4.2014 and 31.3.2015	20%	

e) Fixing of ceiling for revision of property tax for Government buildings – In the last revision it was 50%

3. Fixing of time frame for General revision of property tax – To be discussed and decision may be taken

Sl. No	Item of Work	Time schedule
1.	<p>Publication of notification regarding the proposed General Revision of Property Tax and calling for return from the assesseees.</p> <p>a) Model Notification enclosed</p> <p>b) Notification to be published in Tamil in a Tamil Daily having wide circulation in the District and in Municipal Office</p>	On 17.09.2018
2.	<p>Printing adequate No. of forms filling returns</p> <p>a) Model form of return enclosed</p> <p>b) Form should be printed in Tamil, by calling for short tenders. Tender notice to be sent to Co-operative Printing Presses also.</p> <p>c) Form of return to be delivered on the assesseees free of cost by Revenue and Public Health Staff</p> <p>d) If printed form could not be secured in time, adequate copies shall be legibly got xeroxed.</p> <p>e) If assesseees prefer to use the return form from other sources or by manuscript, they may be accepted.</p>	Before 17.09.2018.

3.	Last date for filling return	Before 20.10.2018
	a) After the service of return forms wide publicity through beat of drum should be made requesting the owners to file returns.	
	b) 100 % filing of returns should ensured through the field staff	
	c) The returns filed by the owners which are the basic documents for the purpose of revision of property tax should be serially current numbered and entered in the distribution register before sending it to the concerned Assistant / Junior Assistant. These should be kept in safe custody giving no room for tempering.	
	d) Wherever the returns could not be obtained before the due date, the property concerned should be inspected by the Revenue staff and returns prepared and submitted to office.	

4.	Verification of returns, filing of returns by staff in case of defaults, writing of special notices.	20.1.2019
	a) Verification of returns shall be done by one Revenue staff member not in-charge of the particular ward and one non Revenue Municipal Staff Member. The procedure for prescribing basic value for different zones for arriving at annual rental value has already been prescribed in this office letter Roc. No. 4314/93/R1, dated 11.1.93	
	b) Writing of special notices, service of special notices and revision register shall be done simultaneously. The returns filed by parties shall be verified 100%. There will be an overall super check of 10 % by the Municipal Commissioner and Heads of Department, like Municipal Engineer, Municipal Health Officer, Town Planning Officer.	

5.	Publication of notice under Rule-9 Schedule IV of Tamil Nadu District Municipalities Act, 1920	21.01.2019
	a) This notice shall be affixed in the Notice Board of Municipal Office and on the same day wide publicity should be given by beat of drum.	

4. Model Notification – Draft enclosed

https://t.me/Digital_Moody

Preliminary action for General revision of property tax 2018

In G.O. (Ms) No.73 Municipal Administration and Water Supply (IV) Department, dated 19.07.2018, the Government have ordered that the general revision of property tax in all the Urban Local Bodies shall be taken up with effect from the current half year of 2018-19 as per the existing provisions in the relevant Urban Local Bodies Act. It has also been ordered that necessary guidelines will be issued by the Commissioner of Municipal Administration in respect of Corporations (other than Chennai Corporation) and Municipalities.

Certain preliminary actions to be initiated by the Corporation Commissioners and Municipal Commissioners.

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 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 assesses 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 of making survey:

- (a) Verification of omission in assessment and submitting a certificate to the effect of verification and determination and assessment by outdoor staff **20.08.2018**
- (b) Simultaneous verification and checking up of the omission furnished by the outdoor staff by a supervising officer like Revenue Inspector / Assistant Revenue Officer etc., **27.08.2018**
- (c) Simultaneous verification of survey and preparation of Master List of all properties including vacant lands by Municipal Commissioners. **03.09.2018**
- (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 **10.09.2018**

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 Director Corporation Commissioners are requested to furnish the particulars of survey along with the completion certificate of Municipal Commissioners in the enclosed Performa.

PROFORMA

Sl No.	Name of the Municipalities / Corporation	Total No. of Wards	Total No. of existing Property Tax assessments as on 19.07.2018 ward - wise	Property Tax demand for assessments in Column-4 Ward - Wise (Rs. in lakhs)	Total No. of Property Tax Assessments as on 10.09.2018 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	9
							Certified all that all the buildings and lands within Municipalities / Corporation area have been assessed, to property tax including the addition alterations made after the last Quinquennial Revision and that there is no omission in assessment.	

Guidelines for General Revision of Property Tax

1. Guidelines for tax mapping of properties
2. Further guidelines item-wise is being issued for taking up General Revision of Property Tax.

RETURNS

All the assesses have to file Self-Assessment of Property tax returns in the prescribed format (format enclosed). Unless the returns for all the properties are received, it will not be possible to make assessment. Therefore, all the Executive Authorities of Urban Local Bodies are requested to depute the Municipal staff and obtain the returns from all the assesses without omission. The master list of properties already prepared may be made use of to ascertain any omission.

The Executive Authorities are requested to depute Bill collectors, Revenue Inspectors, Revenue Officers, Assistant Revenue Officers, Town Planning Inspectors Sanitary Inspectors, Overseers and Draughtsmen to verify the returns to ensure correct filing of returns of the Assesses. After completing the verification, the tax should be assessed following the guidelines.

The self assessment of property tax returns may be printed in different colours for easy identification of usage of buildings. For owner occupied residential buildings, it is to be printed in light blue paper, for rented residential buildings in dark blue paper, for commercial building light pink and industrial in white paper.

MASTER LIST

The preparation of list will enable the Local Bodies to check up the cases where returns from the assesses are not received. This is also absolutely necessary to ensure that there is no loss of revenue to the local body. The time schedule for preparation of the master list may be prescribed by the Head of Departments.

DEMARCATATION

For the demarcation of zones and fixing of basic value, the municipality is to be demarcated into three or four zones taking into consideration the factors like location, predominant usage, the infrastructure available etc. Basic value is fixed in all the Municipalities / Corporations for different zones for the purpose of fixation of rental value of buildings and lands. The basic value is probable rental yield per sq.ft. per month of residential properties. For fixing the basic value, the Municipality has to adopt the rent obtained per month for newly constructed residential RCC building measuring 1000 sq.ft and to convert it into rental value per sq.ft. The basic value arrived for each zone will be brought to the notice of the council. The Municipal Commissioners can form a committee of official, to do the exercise of earmarking of zones, and arriving of zonal value for each zone.

PREPARATION OF MAPS

A map should be kept in municipal office showing different zones, streets and lanes within the zones, with reference to indicating the door number covered under all streets and lanes in each zone. There should not be any omission or overlapping of buildings between zones. Demarcation of zones may also be brought to the notice of the council and informed to the public by wide publicity. This information should also be uploaded in the web site of Urban Local Body.

DEPRECIATION

Property tax discount depending on the age of building should be given towards depreciation:

	2008 Revision	2018 Revision
Upto 5 years	No discount	
From 5 to 15 years	10%	
From 15 to 25 years	15%	
Above 25 years	20%	

OCCUPATION

No Discount in respect of buildings occupied by the owners themselves is to be given.

NATURE OF BUILDING

Buildings are broadly classified as thatched, tiled and RCC ones. Since the basic value has been arrived at taking a RCC building as the standard, the rental proceeds from other types of buildings like thatched and tiled, AC sheet or GA sheet roofing's etc., may be less. Therefore discount has to be given for other type of buildings as follows:

	2008 Revision	2018 Revision
For RCC building	No discount	
For tiled, AC sheet and GA sheet, etc. Roof buildings	25%	
For thatched roof buildings	50%	

USE OF BUILDING

The unit of basic value is a newly constructed RCC Residential building. Therefore, it is necessary that in case of buildings used for industrial purpose or commercial purposes (including Nursing Homes, Kalyanamandapams) the computed basic value has to be raised suitably as stipulated below:

Building for industrial use	Double the basic value
For Commercial use including nursing homes etc. Kalyanamandapam etc.	Thrice the basic value

The hoardings and communication towers fetching rent may be treated as commercial, buildings.

Regarding the assessing of hoardings and communication of towers clarification is sought for from Government and the modality of assessing them will be informed separately.

CEILING

In respect of buildings coming under specialised category, buildings like star hotels, Theme parks, Multiplexes, Shopping malls, Air conditioned wedding halls, Super Specially Hospitals, etc. may be treated as separate category. Separate basic value may be fixed by the concerned local body. This overall enhancement of tax in quinquennial revision should not be exorbitant as to cause, severe hardship to the assesses. Therefore, the following ceiling is fixed for the enhancement of taxes consequent on the quinquennial revision of property tax, the ceiling fixed should not be not exceeding the limit prescribed.

Residential buildings (owner occupied)	- Not more than 50%
Rented Residential Buildings	- Not more than 100%
Non Residential Buildings	- Not more than 100%

For buildings assessed in the post revision period, the following ceiling is proposed:

For buildings assessed after 01.10.2017	No revision.
For the buildings assessed between 1.4.2017 to 30.09.2017	5%
For the building assessed between 1.4.2016 to 31.3.2017	10%
For the building assessed between 1.4.2015 to 31.3.2016	15%
For the building assessed between 1.4.2014 to 31.3.2015	20%

In the previous revision the Government offices located in private buildings were assessed on the actual rent paid by the Department. The guidelines prescribed for the revision was not adopted in respect of Central Government / State Government officers / Quasi Government offices run in private buildings. For the private buildings occupied by Government Departments, the above guidelines prescribed may be followed in the ensuing revision. In respect of revision of property tax for Government Buildings the enhancement of property tax is fixed at 50%.

It should be also ensured, in no case revised tax should not be less than the existing tax.

The copy of returns to be furnished by the assesses can be supplied free of cost.

The entire exercise of revision of property tax should be completed before 31.12.2018.

The entire exercise of revision of property tax should be computerized. Data base of properties with all relevant details shall be created at urban local body, regional and State Level.

<https://www.digital-magya.com/>

சொத்துவரி சுய மதிப்பீட்டு படிவம்

	உரிமையாளரின் பெயர்.....	
1	<p>இருப்பிட விபரம்</p> <p>அ) வார்டு எண்</p> <p>ஆ) இருப்பிடத்தின் பெயர்</p> <p>இ) கதவு எண்</p> <p>ஈ) தெருவின் பெயர்</p>	
2	<p>தற்போதைய வரி விபரம்</p> <p>அ) வரி விதிப்பு செய்யப்பட்டுள்ளதா ?</p> <p>ஆ) ஆம், எனில் வரிவிதிப்பு எண்</p> <p>இ) அரையாண்டு வரி</p>	
3	மணையின் பரப்பளவு (கட்டிட பரப்பளவு சேர்த்து (ச.அ)	
4	<p>சொத்தின் விவரம்:</p> <p>அ) கூரையின் வகை</p> <p>(1) சிமெண்ட் கான்கிரீட்</p> <p>(2) ஆ°பெ°டா° கூரை (அ) ஓட்டு கூரை)</p> <p>(3) கீற்றுக் கொட்டகை</p> <p>(பொருத்தமான குறியீட்டு எண் குறிக்கவும்)</p> <p>ஆ) கட்டிடத்தின் பரப்பளவு (ச.அ)</p> <p>இ) கட்டிடம் கட்டப்பட்ட வருடம்</p>	

5	<p>கட்டிடத்தின் பயன்பாடு</p> <p>(1) குடியிருப்பு (சொந்த உபயோகம்)</p> <p>(2) குடியிருப்பு (வாடகைக்கு விடப்பட்டுள்ளது)</p> <p>(3) பள்ளி/கல்லூரி/பல்கலைக்கழகம்/விடுதி/நூலகம்</p> <p>(4) மருத்துவமனை/நர்சிங் ஹோம்/மருந்தகம்/ மகப்பேறு மையம் அல்லது பிற சார்பு நிறுவனங்கள்</p> <p>(5) திரையரங்கம்/கலையரங்கம்</p> <p>(6) சத்திரம்</p> <p>(7) தொழிற்சாலை</p> <p>(8) உல்லாச விடுதி/உணவு விடுதி/காப்பி விடுதி</p> <p>(9) நட்சத்திர ஹோட்டல் (பொருத்தமான குறியீட்டு எண் குறிக்கவும்)</p> <p>-</p>	
6	<p>சொத்துவரி மதிப்பீடு</p> <p>அ) நிகர ஆண்டு மதிப்பு (ஓ)</p> <p>ஆ) திருத்தப்பட்ட அரைவருட சொத்துவரி (லு)</p>	
7	<p>வரியில் உயர்வு (லு – கலம் 2 (இ))</p>	
8	<p>வரி உயர்வு சதவீதத்தில் (லு – கலம் 2 (இ) ஓ 100)</p> <p>கலம் 2 (இ)</p>	

9	திருத்தியவரி உச்சவரம்புக்குட்பட்டது சொந்த குடியிருப்பு கட்டிடங்கள் - முந்தைய வரி + 50 சதவீதம் அதாவது (கலம் 2 (இ) ஓ 1.50) வாடகைக்கு விடப்பட்ட குடியிருப்பு கட்டிடங்கள் -- முந்தைய வரி +100 சதவீதம் அதாவது (கலம் 2 (இ) ஓ 2) குடியிருப்பு இல்லாத கட்டிடங்கள் -- முந்தைய வரி +100 சதவீதம் அதாவது (கலம் 2 (இ) ஓ 2)	
	1/10/2017க்கு பின் சொத்துவரி விதிக்கப்பட்டவைகளுக்கு 1/4/2017 முதல் 30/9/2017 வரை சொத்துவரி விதிக்கப்பட்டவைகளுக்கு 1/4/2016 முதல் 31/3/2017 வரை சொத்துவரி விதிக்கப்பட்டவைகளுக்கு 1/4/2015 முதல் 31/3/2016 வரை சொத்துவரி விதிக்கப்பட்டவைகளுக்கு 1/4/2014 முதல் 31/3/2015 வரை சொத்துவரி விதிக்கப்பட்டவைகளுக்கு	-இல்லை -5ரூ -10ரூ -15ரூ -20ரூ
10.	1.4.2018 முதல் திருத்திய அரைவருட வரி (கலம் 2(இ)) (அல்லது கலம் 6(ஆ) அல்லது கலம் 9) ரூ.	

உறுதிமொழி

மேற்கூறிய தகவல்கள் யாவும் உண்மையென்றும், எனக்குத் தெரிந்த வகையில் மேற்கூறப்பட்ட தகவல்களை முழுமையாகவும், சரியாகவும் தந்துள்ளேன் என்றும் முழுமையாகவோ அல்லது தவறாகவோ தகவல்கள் உரிய படிவத்தில் அளிக்கத் தவறினால் அதன் விளைவுகளை நான் அறிவேன் என்றும் உறுதி அளிக்கிறேன்.

இடம் :

நாள் :

உரிமையாளர் கையொப்பம்

குறிப்பு :

1) நிகர ஆண்டு மதிப்பு (ஓ) = இணைப்பு இனம் 13ல் கணக்கிட்டவாறு

2) திருத்தப்பட்ட அரைவருட சொத்துவரி (லு) = இணைப்பு இனம் 14ல் கண்டவாறு.

வரி விதிப்பு கணக்கீட்டு படிவம் (ஓ ஁ லு)

1. கட்டிடத்தின் மொத்த பரப்பளவு (ச.அ)

2. கட்டிடத்தின் வயது

3.மண்டலம் (A-Rs. / B-Rs. / C-Rs. / D-Rs.) பொருத்தமானவற்றை குறிக்கவும்

4. மண்டலத்தின் அடிப்படை மதிப்பு

5. மாதாந்திர வாடகை மதிப்பு

அ) குடியிருப்பு (கலம் 1 ஓ கலம் 4)

ஆ) தொழிற்கூடம் 2ஓ(கலம் 1 ஓ கலம் 4)

இ) வணிகம் 3 ஓ (கலம் 1 ஓ கலம் 4)

6. வருடாந்திர வாடகை மதிப்பு (கலம் 5 ஓ 12)

7. மனையின் மதிப்பு கலம் 6-க்கு வருடாந்திர வாடகை மதிப்பில்

1/6 பங்கு அல்லது (நகராட்சியில் வழக்கத்தில் உள்ளபடி)

8. கட்டிடத்தின் மதிப்பு (கலம் 6 ஓ கலம் 7)

9. கட்டிடத்தின் மதிப்பில் பராமரிப்பிற்காக 10 சதவீதம் (கலம் 8க்கு 10 சதவீதம்)

10. வருடாந்திர மதிப்பு (கலம் 6 – கலம் 9)

11. கட்டிடத்தின் வயதிற்காக தள்ளுபடி (கலம் 10 ஓ அனுமதிக்கப்பட்ட சதவீதம்)

1) 5 ஆண்டுகள் வரை – தள்ளுபடி இல்லை

2) 5 ஆண்டுகள் முதல் 15 ஆண்டுகள் வரை –10 சதவீதம்

3) 15 ஆண்டுகள் முதல் 25 ஆண்டுகள் வரை – 15 சதவீதம்

4) 25 ஆண்டிற்கு மேல் – 20 சதவீதம்

12. கட்டிடத்தின் தன்மைக்காக தள்ளுபடி (கலம் 10 ஓ அனுமதிக்கப்பட்ட சதவீதம்)

1) சிமெண்ட் கான்கிரீட் கூரை இல்லை

2) ஓடு/ஆஸ்பெஸ்டாஸ் – 25 சதவீதம்

3) கீற்றுக்கூரை – 50 சதவீதம்

13. நிகர ஆண்டு மதிப்பு (ஓ)=கலம் 10–(11+12)

14. திருத்தப்பட்ட அரைவருட சொத்துவரி

அ) சொத்துவரி = (கலம் 13ஓசொத்துவரி விகிதம் -- ரூ)

ஆ) நூலக வரி = (கலம் 14 (அ)க்கு 10 சதவீதம்

இ) கல்வி வரி (விதிக்கப்பட்ட இடங்களில்) = (கலம் 13ஓகல்வி வரி விகிதம்)

ஈ) மொத்தம் (லு)=(அ+ஆ+இ)

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Programme for General revision of Property Tax 2018

The Government have ordered that the general revision of property tax in all the Urban Local Bodies shall be taken up with effect from the current half year of 2018-19 as per the existing provisions in the relevant Urban Local Bodies Act. It has also been ordered that necessary guidelines will be issued by the Commissioner of Municipal Administration in respect of Corporations (other than Chennai Corporation) and Municipalities.

In continuation of the references cited, the following programme is prescribed for the ensuing general revision of property tax.

Item of Work	Time schedule
Publication of notification regarding the proposed General Revision of Property Tax and calling for return from the assesseees.	On 17.09.2018
a) Model Notification enclosed b) Notification to be published in Tamil in a Tamil Daily having wide circulation in the District and in Municipal Office	
Printing adequate No. of forms filling returns	Before 17.09.2018.
a) Model form of return enclosed b) Form should be printed in Tamil, by calling for short tenders. Tender notice to be sent to Co-operative Printing Presses also. c) Form of return to be delivered on the assesseees free of cost by Revenue and Public Health Staff d) If printed form could not be secured in time, adequate copies shall be legibly got xeroxed. e) If assesseees prefer to use the return form from other sources or by manuscript, they may be accepted.	

3.	Last date for filling return	Before
	a) After the service of return forms wide publicity through beat of drum should be made requesting the owners to file returns.	20.10.2018
	b) 100 % filing of returns should ensured through the field staff	
	c) The returns filed by the owners which are the basic documents for the purpose of revision of property tax should be serially current numbered and entered in the distribution register before sending it to the concerned Assistant / Junior Assistant. These should be kept in safe custody giving no room for tempering.	
	d) Wherever the returns could not be obtained before the due date, the property concerned should be inspected by the Revenue staff and returns prepared and submitted to office.	

4.	Verification of returns, filing of returns by staff in case of defaults, writing of special notices.	20.1.2019
	a) Verification of returns shall be done by one Revenue staff member not in-charge of the particular ward and one non Revenue Municipal Staff Member. The procedure for prescribing basic value for different zones for arriving at annual rental value has already been prescribed in this office letter Roc. No. 4314/93/R1, dated 11.1.93	
	b) Writing of special notices, service of special notices and revision register shall be done simultaneously. The returns filed by parties shall be verified 100%. There will be an overall super check of 10 % by the Municipal Commissioner and Heads of Department, like Municipal Engineer, Municipal Health Officer, Town Planning Officer.	
5.	Publication of notice under Rule-9 Schedule IV of Tamil Nadu District Municipalities Act, 1920	21.01.2019
	a) This notice shall be affixed in the Notice Board of Municipal Office and on the same day wide publicity should be given by beat of drum.	

----- Municipality
Revision of Property Tax

NOTIFICATION

In exercise of the powers conferred in the rules under Schedule IV of Tamil Nadu District Municipalities Act, 1920, ----- Municipality has proposed to revise Property Tax with effect from 01.04.2018. The assessment will be based on the returns to be furnished by the owners / occupiers.

The Owners / Occupiers of the properties in ----- Municipality are hereby requested to furnish returns about their properties so as to reach this office before ----- . The form of return will be available in Municipal Office.

The information furnished by the assesseees in the returns will be accepted and on verification, if any information furnished was found incorrect or false, the assesseees will be liable for appropriate action. If any owner / occupier fails to file the return within the notified time, the Municipality will suo-moto revise the assessment of the property. The assesseees are requested to co-operate with Municipality in this task.

The completed Property Tax returns of Assessment shall be sent to the Municipal Commissioner, ----- Municipality either by post or in person.

Commissioner,
----- Municipality.

----- நகராட்சி

சொத்து வரி திருத்தம் அறிக்கை

தமிழ்நாடு மாவட்ட நகராட்சிகள் சட்டம் 1920, அட்டவணை 4ல் விதிகளில் கூறப்பட்டுள்ள அதிகாரங்களின் கீழ் ----- நகராட்சி சொத்துவரியினை 01.04.2018 முதல் மாற்றியமைக்க திட்டமிட்டுள்ளது. இந்த மதிப்பீடு சொத்து உரிமையாளர் / குடியிருப்போர் / குத்தகைதாரர் சமர்ப்பிக்கும் அறிக்கையில் உள்ள விவரங்களை அடிப்படையாகக் கொண்டு இருக்கும்.

----- நகராட்சியிலுள்ள சொத்துக்களின் உரிமையாளர்கள் / குடியிருப்போர் / குத்தகைதாரர்கள், அவர்கள் வசமுள்ள சொத்துக்கள் பற்றிய விவரங்கள் அடங்கிய சொத்துவரி விதிப்பு அறிக்கைகளை -----க்கு முன்னதாக இவ்வலுவலகத்திற்கு வந்து சேருமாறு சமர்ப்பிக்கும்படி கேட்டுக்கொள்ளப்படுகிறார்கள். அறிக்கைப் படிவம் நகராட்சி அலுவலகத்தில் கிடைக்கும்.

----- எந்த உரிமையாளரோ / குடியிருப்போரோ / குத்தகைதாரரோ அறிக்கையினை குறிப்பிட்ட காலக்கெடுவிற்குள் சமர்ப்பிக்கத் தவறினால் நகராட்சியே தன்னிச்சையாக சொத்து மதிப்பீட்டை திருத்தியமைக்கும். இப்பணியில் நீங்கள் நகராட்சியுடன் ஒத்துழைக்குமாறு கேட்டுக்கொள்ளப்படுகிறது.

பூர்த்தி செய்யப்பட்ட சொத்து வரி விதிப்பு அறிக்கையை நகராட்சி ஆணையாளர்----- நகராட்சி என்ற முகவரியிட்டு தபால் மூலமோ அல்லது நேரிடையாகவோ நகராட்சி அலுவலகத்திற்கு சேர்ப்பிக்கப்பட வேண்டும்.

ஆணையாளர்,

----- நகராட்சி.

THANK YOU

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