

**UTTAR PRADESH SHASAN
NAGAR VIKAS ANUBHAG-9**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of notification no. 1463 /9-9-2013-85J/09TC, Dated ~~21~~ 27 November, 2013 for general information.

Dec.

NOTIFICATION

No. ..1463. /9-9-2013-85J/09TC
Lucknow: Dated: ~~21~~ November, 2013

27 Dec

In exercise of the powers under sections 174, 207 A, 207 B, 208, 209, 210, 211, 212, 213, 214, and 221-B of the Uttar Pradesh Municipal Corporation Act, 1959 (U.P. Act no. 2 of 1959) the Governor after considering the objections and suggestions received in pursuance of Government notification no. 1231/9-9-2010-85J/2009 T.C. dated June 08, 2010 issued as required under sub-section (2) of section 540 of the said Act is pleased to make the following rules with a view to amending the Uttar Pradesh Municipal Corporation (Property Tax) Rules, 2000

THE UTTAR PRADESH MUNICIPAL CORPORATION (PROPERTY TAX) (SECOND AMENDMENT) RULES, 2013

**Short title,
application and
commencement**

- 1- (1) These rules may be called the Uttar Pradesh Municipal Corporation (Property Tax) (Second Amendment) Rules, 2013.
- (2) They shall be applicable to all the Municipal Corporations in Uttar Pradesh.
- (3) They shall come into force with effect from the date of their publication in the Gazette.

**Amendment of
rule 2**

- 2- In the Uttar Pradesh Municipal Corporation (Property Tax) Rules 2000, hereinafter referred to as the said rules, in rule 2 after clause (d), the following clause shall be inserted, namely:-

'(d-1) "non residential building" means any building or space or land or house or part thereof which is not residential and which is covered under clause (1) of sub section (1) of section 174 of the Act;

**Amendment
of rule-3**

- 3- In the said rules, for rule-3 set out in column-I below the rule as set out in column-II shall be substituted, namely :-

Column-I Existing rule	Column-II Rule as hereby substituted
<p>3- Statement of carpet and other area of a building or the plot of the land - (1) The Municipal Commissioner shall publish in the newspapers a notice requiring the owners or occupiers primarily liable for payment of property taxes, to furnish every four years a statement, in Form 'B' appended to these rules, in respect of the carpet and other area of a residential building, or the plot of the land, as the case may be, by the date fixed in the said notice for the purpose of tax assessment.</p> <p>(2) Municipal Commissioner may, for the convenience of the owner or occupier of the property, fix different places for different wards of the city for the submission of statement in Form 'B'</p> <p>(3) Whenever owner occupied or vacant building is given on rent or vice-versa, then within sixty days of it, it shall be mandatory for the owner to submit a fresh statement in Form 'B'.</p> <p>(4) Whenever due to construction or reconstruction or any addition is done 25 per cent or more in the covered</p>	<p>3- Statement of carpet and other area of a building or the plot of the land - (1) The Municipal Commissioner shall publish in the newspapers a notice requiring the owners or occupiers primarily liable for payment of property taxes, to furnish every four years a statement, in Form 'B' and Form 'D' appended to these rules, in respect of the carpet and other area of a residential building, or the plot of the land and covered area of non residential building or area of land, as the case may be, by the date fixed in the said notice for the purpose of tax assessment.</p> <p>(2) Municipal Commissioner may, for the convenience of the owner or occupier of the property, fix different places for different wards of the city for the submission of statement in Form 'B' and Form 'D'</p> <p>(3) Whenever owner occupied or vacant building is given on rent or vice-versa, then within sixty days of it, it shall be mandatory for the owner to submit a fresh statement in Form 'B' and Form 'D'.</p> <p>(4) Whenever due to construction or reconstruction or any addition is done 25 per cent or more in the covered</p>

area of building or area of the land or both then within sixty days of completion or occupation, it shall be mandatory for the owner or occupier, as the case may be to submit a fresh statement in Form 'B'.

area of building or area of the land or both then within sixty days of completion or occupation, it shall be mandatory for the owner or occupier, as the case may be to submit a fresh statement in Form 'B' and Form 'D'.

Amendment of rule-4

4- In the said rules, for rule-4 set out in column-I below the rule as set out in column-II shall be substituted, namely :-

Column-I

Existing rule

4- Classification of Property -

(1) Municipal Commissioner shall classify the location of property not falling within the provisions of clause (a) of sub-section (1) of Section 174 of the Act, wardwise and thereafter within each ward, it shall be classified basing on the situation of property on three different types of roads, namely :-

- (a) roads having a width of more than 24 metres,
- (b) roads having a width of 12 metres to 24 metres,
- (c) roads having a width less than 12 metres.

(2) Municipal Commissioner shall classify the nature of construction of buildings not falling, within the provisions of clause (a) of sub-section (1) of Section 174 of the Act, on the following basis :-

- (a) pakka building with R.C.C. roof or R.B. roof,
- (b) any other pakka building; or
- (c) kachcha building that is all other building not covered in clauses (a) and (b).

Column-II

Rule as hereby substituted

4- Classification of Property

(1) Municipal Commissioner shall classify the location of property falling within the provisions of section 174 of the Act, wardwise and thereafter within each ward, it shall be classified basing on the situation of property on three different types of roads, namely :-

- (a) roads having a width of more than 24 metres,
- (b) roads having a width of 12 metres to 24 metres,
- (c) roads having a width less than 12 metres.

(2) Municipal Commissioner shall classify the nature of construction of buildings falling, within the provisions of section 174 of the Act, on the following basis :-

- (a) pakka building with R.C.C. roof or R.B. roof,
- (b) any other pakka building; or
- (c) kachcha building that is all other building not covered in clauses (a)

and (b).

(3) Municipal Commissioner shall accordingly arrange all buildings in a ward in maximum number of nine different groups and in case of all vacant plots of land, in maximum number of three different groups as shown below :-

(a) in case of building, the nine groups shall be as follows:-

- (i) pakka building with R.C.C. roof situated on a road having a width of more than 24 metres,
- (ii) pakka building with R.C.C. roof situated on a road having a width of 12 metres to 24 metres,
- (iii) pakka building with R.C.C. roof situated on a road having a width less than 12 metres,
- (iv) other pakka building situated on a road having a width of more than 24 metres,
- (v) other pakka building situated on a road having a width of 12 metres to 24 metres,
- (vi) other pakka building situated on a road having a width less than 12 metres,
- (vii) kachcha building situated on a road having a width of more than 24 metres,
- (viii) kachcha building situated on a road having a width of 12 metres to 24 metres,
- (ix) kachcha building situated on a road having a width less than 12 metres.

(b) In case of land, the three groups will be as follows:-

- (i) Land situated on a road having a width of more than 24 metres,

(3) Municipal Commissioner shall accordingly arrange all buildings in a ward in maximum number of nine different groups and in case of all vacant plots of land, in maximum number of three different groups as shown below :-

(a) in case of building, the nine groups shall be as follows:-

- (i) pakka building with R.C.C. roof situated on a road having a width of more than 24 metres,
- (ii) pakka building with R.C.C. roof situated on a road having a width of 12 metres to 24 metres,
- (iii) pakka building with R.C.C. roof situated on a road having a width less than 12 metres,
- (iv) other pakka building situated on a road having a width of more than 24 metres,
- (v) other pakka building situated on a road having a width of 12 metres to 24 metres,
- (vi) other pakka building situated on a road having a width less than 12 metres,
- (vii) kachcha building situated on a road having a width of more than 24 metres,
- (viii) kachcha building situated on a road having a width of 12 metres to 24 metres,
- (ix) kachcha building situated on a road having a width less than 12 metres.

(b) In case of land, the three groups will be as follows:-

- (i) Land situated on a road having a width of more than 24 metres,

- (ii) Land situated on a road having a width of 12 metres to 24 metres,
- (iii) Land situated on a road having a width less than 12 metres.
- (ii) Land situated on a road having a width of 12 metres to 24 metres,
- (iii) Land situated on a road having a width less than 12 metres.

Amendment of 5- rule-4A In the said rules, for rule-4A set out in column-I below, the rule as set out in column-II shall be substituted, namely :-

Column-I

Existing rule

4-A Fixation of minimum monthly rate of rent - The Municipal Commissioner shall once in every two years fix the minimum monthly rate of rent per unit area (square foot) of the carpet area for every group of building within a ward or the applicable minimum monthly rate of rent per unit area (square foot) of the area for every group of land as the case may be having regard to-

- (i) the circle rate fixed by the Collector for purposes of the Indian Stamp Act, 1899; and
- (ii) the current minimum rate of rent in the area for such building or land.

Provided that before fixing such monthly rate of rent, the Municipal Commissioner shall notify such proposed rates in two daily newspapers having circulation in such city and thereafter providing a minimum fifteen days time for filing objections by interested persons. All such objections

Column-II

Rule as hereby substituted

4-A Fixation of minimum monthly rate of rent - (1) The Municipal Commissioner shall once in every two years workout the minimum monthly rate of rent per unit area (square foot) of the carpet area for every group of building within a ward or the applicable minimum monthly rate of rent per unit area (square foot) of the area for every group of land as the case may be and fix the rate as residential building having regard to-

- (i) the circle rate fixed by the Collector for purposes of the Indian Stamp Act, 1899; and
- (ii) the current minimum rate of rent in the area for such building or land:

Provided that before fixing such monthly rate of rent, the Municipal Commissioner shall notify such proposed rates in two daily newspapers having circulation in such city and thereafter provide a minimum fifteen days time for filing objections by interested persons. All such objections shall be heard wardwise after grouping the objections received in maximum

shall be heard wardwise after grouping the objections received in maximum number of 12 different bunches. Each bunch shall contain the objections received from one group of building or one group of land, as the case may be. All objections shall be disposed of by the Municipal Commissioner himself or an officer authorised by Municipal Commissioner in this behalf after giving the opportunity of being heard to at least ten per cent of the total number of objections. It shall not be necessary to hear personally all the objectors or the interested persons. The objections may be decided in bunches.

Explanation - Keeping in view of difficulties in fixation of carpet areas, the rate on the basis of covered area would be 80% of carpet area based rates for purposes of self-assessment.

number of 12 different bunches. Each bunch shall contain the objections received from one group of building or one group of land, as the case may be. All objections shall be disposed of by the Municipal Commissioner himself or an officer authorised by Municipal Commissioner in this behalf after giving the opportunity of being heard to at least ten per cent of the total number of objections. It shall not be necessary to hear personally all the objectors or the interested persons. The objections may be decided in bunches.

Explanation - Keeping in view of difficulties in fixation of carpet areas, the rate on the basis of covered area would be 80% of carpet area based rates for purposes of self-assessment.

(2) In the case of non-residential buildings and land the monthly rate of rent per unit area of covered area and the land shall be multiple of the monthly rate of rent fixed under sub rule (1) as mentioned in the Schedule below:-

Schedule

Cate- gory	Details of Property	Rate of monthly rent of non residential building
1.	Every type of commercial complexes, shops and other establishments, banks, offices, hotels, hotels upto three stars, private hotels, coaching and training institutes (except State Government aided)	Five times of the rate fixed under sub rule (1)
2.	Every type of clinics,	Three time

	polyclinics, diagnostic centres, laboratories, nursing homes, hospitals, medical stores, health care centres etc.	of the rate fixed under sub rule (1)
3.	Sports centres as gym, physical health centres, etc. and theaters and cinema houses.	Two times of the rate fixed under sub rule (1)
4.	Hostels, educational institutes which are not covered under clause (c) of section 177 of the Act.	Same as fixed under sub rule (1)
5.	Petrol pumps, gas agencies, depots and godowns etc.	Three times of the rate fixed under sub rule (1)
6.	Malls, Hotels of four stars and above, pubs, bars, lodging house where wine is served with food	Six times of the rate fixed under sub rule (1)
7.	Community halls, kanyan mandaps, marriage houses. Clubs and same types of buildings	Three times of the rate fixed under sub rule (1)
8.	Industrial units offices of Govt., Semi Government and public undertakings	Three times of the rate fixed under sub rule (1)
9.	Building having towers and hoarding, T.V. towers, telecom towers or any other tower which are installed either on the surface or on the top of the buildings or on the open space	Four times of the rate fixed under sub rule (1)
10.	Other types of non residential houses which are not mentioned in above categories.	Three times of the rate fixed under sub

		rule (1)
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Amendment of rule 4C

6- In the said rules, for rule-4C set out in column-I below, the rule as set out in column-II, shall be substituted, namely :-

Column-I

Existing rule

4-C Tax Assessment - The assessment of tax shall be made on the basis mentioned hereunder:-

(1) *Calculation of Annual Value* -

Annual value- Carpet area x fixed per unit area monthly rate of rent x 12

or

Covered area x fixed per unit area monthly rate of rent x 12 x 80%

(2) *Payable tax* - Taxes would be payable in accordance with the rates fixed under Section 148 of the Act on the basis of annual value.

(3) *Rebates* - Rebates shall be admissible in annual value and payable taxes in accordance with the provisions prescribed in the Act.

(4) *Self-Assessment* - The person who holds the primary liability of paying the property tax of residential building or other liable person shall deposit the tax fixing in accordance with the provisions of Rule 4 and Rule 4-C and giving the details of the property in Form A of the rules in place of returns required in Rule 3 in the Banks prescribed by

Column-II

Rule as hereby substituted

4-C Tax Assessment - The assessment of tax shall be made on the basis mentioned hereunder:-

(a) (i) *Calculation of Annual Value of residential building-*

Carpet area x fixed per unit area monthly rate of rent x 12

or

Covered area x fixed per unit area monthly rate of rent x 12 x 80%

(ii) *Calculation of Annual Value of residential land-*

Area of land x fixed per unit area monthly rate of rent x 12

(b) (i) *Calculation of Annual Value of non residential buildings -*

Covered area x monthly rate of rent per unit area fixed on the basis of the multiplier in relation with the rate of residential building x 12

(ii) *Calculation of Annual Value of non residential lands -*

Area of land x monthly rate of rent per unit area fixed on the basis of the multiplier in relation with the rate of residential building x 12

(2) *Payable tax* - Taxes would be payable in accordance with the rates fixed under Section 148 of the Act on the basis of annual value.

Municipal Commissioner up to the date fixed under sub rule (1) of rule 3 with Form A and challan.

(5) *Special provisions in Self-Assessment* - The pay liability of property taxes by self-assessment up to the fixed date under sub-rule (4) shall not be more than previous year to the extent as may be prescribed by the government from time to time.

(3) *Rebates* - Rebates shall be admissible in annual value of residential buildings and taxes shall be payable in accordance with the provisions prescribed in the Act.

(4) *Self-Assessment* - The person who holds the primary liability of paying the property tax of building or other liable person shall deposit the tax fixing in accordance with the provisions of Rule 4 and Rule 4-C and giving the details of the property in Form 'A' or Form 'C', as the case may be, of the rules in place of returns required in Rule 3 in the Banks prescribed by Municipal Commissioner up to the date fixed under sub rule (1) of rule 3 with Form 'A' or Form 'C', as the case may be, and challan.

(5) *Special provisions in Self-Assessment* - The pay liability of property taxes by self-assessment up to the fixed date under sub-rule (4) shall not be more than previous year to the extent as may be prescribed by the Government from time to time.

(6) *Incentive*- Incentive to the owners or occupiers of non residential buildings may be provided by giving rebates in the annual

value of the building or land as the case may be in the following manner:

- (a) Building in which the system of rain water harvesting or ground water recharging is installed and operational provided or at least 40% of the area is covered by the plantation and greenery or proper and adequate parking lots are available or if engaged in trade or manufacture or any activity which causes pollution, but effective anti pollution measures have been adopted, shall be provided incentive to each by giving rebate of 2% in its annual value.

Provided that the above rebates shall be granted on year to year basis after verifying the existence and proper up keep of the facilities and measures mentioned under this clause:

- (b) Annual value of the such building as mentioned in Clause (a) shall be increased by 2% if this building does not provide measure mentioned in Clause (a).

Amendment of rule 5 7- In the said rules, for rule-5 set out in column-I below, the rule as set out in column-II shall be substituted, namely :-

Column-I**Existing rule**

5- Assessment list - (1) The assessment list in respect of all the buildings or the plots or both shall be prepared after calculating the tax on the basis of:-

(a) details submitted in Form A and Form B by the owners or occupiers of the buildings and the lands; or

(b) information collected by the Municipal Commissioner or an officer authorised by him in this behalf where information in Form A or Form B are not submitted within the fixed time;

(c) the assessment list shall contain -

(i) name of road and mohallah in which property situates.

(ii) designation of the property by name, by number or by any other specification sufficient for identification.

(iii) name of the owner; whether it is owner-occupied or on rent. If on rent, the name of the tenant.

(iv) the carpet area base and covered area base, the minimum monthly rate of rent per square foot for the group of the building or land.

(v) carpet area or covered area of the building or the area of the land or both.

Column-II**Rule as hereby substituted**

5- Assessment list - (1) The assessment list in respect of all the buildings or the plots or both shall be prepared after calculating the tax on the basis of:-

(a) details submitted in Form 'A', Form 'B', Form 'C' and Form 'D' by the owners or occupiers of the buildings and the lands; or

(b) information collected by the Municipal Commissioner or an officer authorised by him in this behalf where information in Form 'A' or Form 'B' or Form 'C' or Form 'D', as the case may be, are not submitted within the fixed time;

(c) the assessment list shall contain -

(i) name of road and mohallah in which property situates.

(ii) designation of the property by name, by number or by any other specification sufficient for identification.

(iii) name of the owner; whether it is owner-occupied or on rent. If on rent, the name of the tenant.

(iv) the carpet area base and covered area base, the minimum monthly rate of rent per square foot for the group of the building or land.

(v) carpet area or covered area of the building or the area of the land or both.

(vi) year of construction of building.

(vii) nature of construction of the building.

(2) List regarding self-assessment - The residential building for which self-assessed taxes with Form 'A' have been submitted within prescribed period shall be entered in assessment list prepared in sub-rule (1) but the provisions of Rue 5-A shall not be applicable on such building.

Provided that on the basis of any complaint or enquiry, if any detail is found incorrect, the details entered in the list and tax assessment therein shall be revised and penalty shall be imposed after show cause notice.

(vi) year of construction of building.

(vii) nature of construction of the building.

(2) List regarding self-assessment - The residential buildings for which self-assessed taxes with Form 'A' and the non residential building for which self assessed taxes with Form 'C' have been submitted within prescribed period shall be entered in assessment list prepared in sub-rule (1) but the provisions of Rue 5-A shall not be applicable on such building.

Provided that on the basis of any complaint or enquiry, if any detail is found incorrect, the details entered in the list and tax assessment therein shall be revised and penalty shall be imposed after show cause notice.

Amendment 8- In the said rules, for rule-7 set out in column-I below, the rule as set out in column-II, shall be substituted, namely :-

Column-I

Existing rule

7- **Self-Assessment of tax** - The owner or occupier primarily liable for payment of tax in respect of a residential building may himself determine the property tax in accordance with the provisions of the Act and deposit the property tax so assessed by him in the notified bank together with a statement of self-assessment.

Column-II

Rule as hereby subsituted

7- **Self-Assessment of tax** - The owner or occupier primarily liable for payment of tax in respect of a building or land or both may himself determine the property tax in accordance with the provisions of the Act and deposit the property tax so assessed by him in the notified bank together with a statement of self-assessment.

Insertion of new Forms C and D 9- In the said rule, after Form 'B' the following Forms shall be inserted, namely:-

FORM 'C'
(See rule-7)

Property Tax self assessment Form in respect of non-residential buildings

- 1- Details of owner/occupier -
 - (i) Name of owner/occupier
 - (ii) Father's name of owner/occupier
 - (iii) Building/House/Plot No. and locational address
 - (iv) Address of the residence of owner/ occupier
 - (v) Other details, if any

- 2- Details of buliding or land -
 - (i) Covered area of the building (in square foot)
 - (ii) Area of open land or plot (in square foot)
 - (iii) Other details, if any

- 3- Details of location-
 - (a) Building or land is located -
 - (i) On road having a width more than 24 metres
 - (ii) On road having a width of 12 metres to 24 metres
 - (iii) On road having a width less than 12 metres
 - (b) Nature of construction of building -
 - (i) Pucca building with RCC roof or RB roof
 - (ii) Other pucca building, asbestos, fibre or tin shed
 - (iii) Katcha building i.e. all other buildings not covered in (i) and (ii)

Note - Please tick in the box applicable.

- 4- Year of construction of building -

- 5- Previous assessed Annual Value and years of the assessment -

- 6- Calculation of Annual Value -
 - (a) Annual Value of building

- (i) Monthly rate of rent fixed for residential building by Municipal Commissioner
- (ii) Multiplier in relation with the rate of residential building prescribed by rules -
- (iii) Monthly rate of rent achieved for the building ((i) X (ii)) -
- (iv) Covered area of building -
- (v) Annual Value of building = Monthly rate of rent X Covered area X 12 ((iii) X (iv) X 12) -
- (b) Annual Value of land
 - (i) Monthly rate of rent fixed for residential land by Municipal Commissioner -
 - (ii) Multiplier in relation with the rate of residential building prescribed by rules -
 - (iii) Monthly rate of rent achieved for the land ((i) X (ii)) -
 - (iv) Area of land -
 - (v) Annual Value of land= Monthly rate of rent X Covered area X 12 ((iii) X (iv) X 12) -
- (c) Total Annual Value = a(v) + b(v) -

7- Calculation of Tax -

- (i) General Tax - $\frac{\text{Annual Value as assessed X Rate of General Tax}}{100}$
- (ii) Water Tax - $\frac{\text{Annual Value as assessed X Rate of Water Tax}}{100}$
- (iii) Sewer Tax - $\frac{\text{Annual Value as assessed X Rate of Sewer Tax}}{100}$
- (iv) Other Taxes (Name of Tax) - $\frac{\text{Annual Value as assessed X Rate of the Tax}}{100}$

8- Details of Tax deposited -

S.N.	Name of Tax	Amount of Tax	Challan/ Receipt No.	Date	Name of Bank/ Office
1	2	3	4	5	6

VERIFICATION

I,, who is the owner/occupier

of House No. situated in Mohalla
..... of Ward, do hereby
declare that the particulars furnished in this Form are correct and complete
to the best of my knowledge and belief. Any detail therein had neither been
concealed nor mentioned false.

Date

Signature
Name

FORM 'D'
(See rule-3)

Property Tax assessment Form in respect of non-residential buildings

- 1- Details of owner/occupier.
 - (i) Name of owner/occupier -
 - (ii) Father's name of owner/occupier -
 - (iii) Building/House/Plot No. and locational address -
 - (iv) Address of the residence of owner/ occupier -
 - (v) Other details, if any -

- 2- Details of buliding or land.
 - (i) Covered area of the building (in square foot) -
 - (ii) Area of open land or plot (in square foot) -
 - (iii) Other details, if any -

- 3- Details of location-
 - (a) Building or land is located -
 - (i) On road having a width more than 24 metres
 - (ii) On road having a width of 12 metres to 24 metres
 - (iii) On road having a width less than 12 metres

 - (b) Nature of construction of building -
 - (i) Pucca building with RCC roof or RB roof
 - (ii) Other pucca building, asbestos, fibre or tin shed
 - (iii) Katcha building i.e. all other buildings not covered in (i) and (ii)

Note - Please tick in the box applicable.