

**MUNICIPAL ADMINISTRATION DEPARTMENT**

*Office of the Commissioner & Director of  
Municipal Administration, Telangana  
State Hyderabad – 500 004*

**CIRCULAR**

**Roc. No. 226/2014-M1**

**Dated:17.12.2014**

**Sub:-** Taxes – Levy of Property Tax in merged Grampanchayats in Municipal Corporations with effect from 1-4-2015 – Certain instructions issued – Modification of the Circular – Revised instructions issued – Reg.

**Ref:-** 1. Govt.Memo.No.21775/A2/2012-5, Dated 20.09.2014 of MA & UD Dept.  
2. This office Circular Roc.No.226/2014-M1, Dated 23-9.2014  
3. This office Circular Roc.No.226/2014-M1, Dated 15-10-2014

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The attention of Commissioners of Municipal Corporations where Grampanchayats are merged in their limits is invited to the reference third cited, where in instructions are issued for levy of property tax in Grampanchayats merged in Municipal Corporations.

2. The attention of the Commissioners is invited to para 11-4 of Circular issued in the reference third cited which states as follows:


“The Municipal Commissioner shall consult the Board before issue of draft notification in Form – A by sending a copy of draft notification to the Board and seek their views in the matter. The Municipal Commissioner shall give due consideration to the views offered by the Board before issue of draft notification in Form – A”.

3. The attention of the Commissioners is invited to Annexure-IV of the Circular which has prescribed timeline for completion of levy of property tax to come into effect from 1-4-2015. It is noticed that Annexure – IV is not in accordance with the instructions issued in the Circular third cited. Accordingly, Annexure – IV is suitably modified and a revised Annexure – IV is herewith enclosed for guidance of Municipal Commissioners.

4. The concerned Municipal Commissioners are instructed to consult the Property Tax Board before issue of draft notification in Form – A by sending a copy of draft notification and information in the check slip enclosed and seek their views in the matter. This information shall be sent through Deputy Commissioner / Revenue Officer to reach this office by 18-12-2014.

**Encl.:** 1) Revised Annexure – IV  
2) Check slip

To,  
Commissioners of Municipal Corporations  
where Grampanchayats are merged the RDMA, Warangal and Hyderabad.

  
Commissioner & Director of  
Municipal Administration  
for Cell  
17/12

## Annexure – IV

### **Revised Time line for completion of Levy of Property Tax to come into effect from 01.04.2015**

- |  |   |                          |
|--|---|--------------------------|
| 1. Division of merged Grampanchayat areas into zones   | : | 1.11.2014 to 10.11.2014  |
| 2. Survey of prevailing rental values of 20% of rented buildings of all categories in merged Grampanchayats  | : | 11.11.2014 to 30.11.2014 |
| 3. Preparation of draft notification in <b>Form A</b> showing the monthly rent proposed per sq. mt. of plinth area   | : | 5.12.2014                |
| 4. Consultation with Property Tax Board on draft Notification  | : | 24.12.2014               |
| 5. Consideration of the views of the Property Tax Board  | : | 31.12.2014               |
| 6. Publication of the Draft notification in <b>Form 'A'</b> showing the monthly rent proposed for Sq.mt of plinth area calling for objections / suggestions  | : | 5.1.2015                 |
| 7. Tabulation of objections / suggestions received from the public along with remarks of the Commissioner thereon and convene informal meeting with the Mayor and all members of the Corporation for receiving their suggestions | : | 25.1.2015                |
| 8. Publication of Final Notification in <b>Form- A</b>   | : | 30.01.2015               |
| 9. Preparation of Property Tax Assessment List of Buildings in <b>Form – B</b>   | : | 10.11.2014 to 10.02.2015 |

***(Note:- The work relating to preparation of assessment list of buildings shall be started parallelly as soon as division of merged Gram Panchayats into zones is completed by constituting required number of teams)***

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|---|---|-------------------------|
| 10. Issue of Public Notice under Section 226-A (2) of GHMC Act, 1965  | : | 25.02.2015              |
| 11. Preparation of special notices  | : | 1.2.2015 to 25.2.2015   |
| <b><i>(Note: Preparation of special notices shall be started simultaneously as soon as one assessment book is completed without waiting for completion all assessments books)</i></b> |   |                         |
| 12. Service of special notices  | : | 1.03.2015 to 25.03.2015 |

**Check slip for consultation with Property Tax Board on**  
**Levy of Property Tax by Urban Local Bodies**

1. Name of the ULB :
2. Number of Assessments in merged Grampanchayats
  - a) Residential Buildings :
  - b) Non-residential Buildings :
  - c) Total :
3. Property Tax Demand per annum in merged Grampanchayats
  - a) Residential Buildings :
  - b) Non-residential Buildings :
  - c) Total :
4. No. of Taxation main Zones :  
proposed
5. No. of Taxation sub-zones proposed :
6. Whether monthly rent per sq.mt. of plinth area is separately proposed for various floors in multistored buildings i.e. (1) Cellar (2) G + 1<sup>st</sup> floor (3) other floors :
7. Whether monthly rent per sq.mt. of plinth area is separately proposed for various floors in non-multistored buildings i.e. (1) Cellar (2) G + 1<sup>st</sup> floor (3) II and III Floors :
8. Whether difference in monthly rent per sq. mt. of plinth area between RCC Posh building / RCC Ordinary building is limited to 20% of monthly rent per sq.mt. Plinth Area :
9. **Particulars for fixation of monthly rental value per sq. mt. of plinth area based on construction and usage**

Sl. No.	Item	Response
1.	Whether the merged Gram Panchyats was divided into zones as per the Rules and circulars issued on the subject from time to time?	

2.	Whether sub-categorization of localities in zones has been provided?				
3.	No. of rented buildings i. Residential buildings ii. Non-residential buildings iii. Total rented buildings				
4.	Whether survey has been conducted to gather information relating to prevailing rental values of 20% of the rented buildings of various categories in a zone in Form-D.				
5.	Produce registers in Form-D in respect of all taxation zones for verification				
6.	Details of survey conducted in respect of rented buildings usage-wise				
	<b>Category of usage</b>	<b>Total no. of rented buildings</b>	<b>20% of rented buildings</b>	<b>No. of buildings for which survey is conducted</b>	<b>Percentage of buildings for which survey is conducted</b>
	<b>i. Residential</b>				
	<b>ii. Shops / Shopping Complexes</b>				
	<b>iii. Public Use</b>				
	a) Offices and Banks				
	b) Hospitals and Nursing Homes				
	c) Educational Institutions				
	<b>iv. Commercial use</b>				
	a) Hotels, Lodges, Restaurants				
	b) Godowns and other business establishments				
	<b>v. Industrial use i.e., Factories, Mills, Workshops and other industries</b>				
	<b>vi. Places of Entertainment</b>				
	a) Cinema theatres or other places of entertainment				
	<b>vii. Any other usage not covered above</b>				

**10. Produce registers Zone-Wise showing the following particulars**

- Data showing totaling of plinth area for buildings of same construction and same usage category-wise in each zone / sub-zone
- Data showing totaling of prevailing rent for these categories
- Data showing total monthly rent shown in clause (b) above divided by total plinth area in clause (a) above to arrive at average monthly rent per sq.mt. of plinth area for buildings of same construction and same usage in each zone / sub-zone.

**11. Statement showing the monthly rental values proposed per sq. mt. of plinth area construction-wise and usage-wise in merged Gram panchayat areas**

(Figures in Rupees)

Category of usage	Category of building construction-wise											
	RCC posh		RCC ordinary		M. Terraced		M.Tiled		Country Tiled		Huts and others	
	Min.	Max	Min.	Max	Min.	Max	Min	Max	Min.	Max	Min.	Max
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>i. Residential</b>												
<b>ii. Shops / Shopping Complexes</b>												
<b>iii. Public Use</b>												
a) Offices and Banks												
b) Hospitals and Nursing Homes												
c) Educational Institutions												
<b>iv. Commercial use</b>												
a) Hotels, Lodges, Restaurants,												
b) Godowns and other business establishments												
<b>v. Industrial use i.e., Factories, Mills, Workshops and other industries</b>												
<b>vi. Places of Entertainment</b>												
a) Cinema theatres or other places of entertainment												
<b>vii. Any other usage not covered above</b>												

12. Attach copy of draft notification in :  
Form 'A' showing monthly rent  
proposed per sq.mt. of plinth area
13. Any other relevant information :

**Commissioner**

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