

MUNICIPAL ADMINISTRATION DEPARTMENT

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

CIRCULAR

Roc.No.226/2014-M1

Dated: 18.11.2014

Sub:- Taxes – Levy of Property Tax in newly constituted Municipalities / Nagar Panchayats and merged Grampanchyats in existing Municipalities with effect from 1.4.2015 – Certain instructions issued – Additions to 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: 8-10-2014

The attention of all Commissioners of newly constituted Municipalities, Nagar Panchayats and Municipalities where Grampanchayats are merged is invited to the reference second cited, where in instructions are issued for levy of property tax in those Municipalities.

2. The following additions are issued to the instructions contained in the reference second cited.

2-1. After para - 4 in the circular second cited, the following shall be added at para 4-1.

“4-1. Nature of use of Buildings: After classification of buildings based on their type of construction, they shall be further classified on the nature of use into the following categories:

- i. Residential
- ii. Shops/Shopping complexes
- iii. Public Use:
 - a) Office complexes, public and private offices, and banks.
 - b) Hospitals and Nursing Homes.
 - c) Educational institutions.
- iv. Commercial purposes:
 - a) Hotels, Lodges, Restaurants
 - b) Godowns and other business establishments.
- v. Industrial Purpose, i.e., Factories, mills, workshops and other industries.
- vi. Cinema theatres or places of public entertainment.
- vii. Any other use not covered above.

The Commissioner may add any other use not specified above depending upon the local circumstances and situation as found necessary and incorporate the same in Form -A suitably.”

**Yours faithfully
Sd/- B. Janardhan Reddy
Commissioner & Director of
Municipal Administration**

To,
Municipal Commissioners of newly constituted Municipalities, Nagarpanchayats and Municipalities where Gram Panchayats are merged.
The RDMAs., Warangal and Hyderabad

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G. Venkatarathnam
SUPERINTENDENT