

**LEVY OF PROPERTY TAX - URGENT**

**MUNICIPAL ADMINISTRATION DEPARTMENT**

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

**CIRCULAR**

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

**Dated:08.10.2014**

**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 – Regarding

**Ref:-** 1.Govt.Memo.No.21775/A2/2012-5, Dated:20.09.2014 of MA & UD Department  
2.This office Circular Roc.No.226/2014-M1, Dated:23.09.2014 & 29.09.2014.

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The attention of all Commissioners of newly constituted Municipalities / Nagar Panchayats is invited to the reference second cited, wherein instructions are issued for levy of property tax and fixation of rate of property tax under the provisions of A.P. Municipalities Act, 1965. In continuation of this office reference second cited, the following instructions are issued to the concerned Municipal Commissioners for levy of property tax in newly constituted Municipalities, Nagar Panchayats and merged Gram Panchayats in existing Municipalities.

**2. Assessment of Property Tax:**

**2-1.** Section 87 of A.P. Municipalities Act, 1965, as amended by A.P. Act No. 20 of 1989 w.e.f. 01-11-1990 envisages determination of Annual Rental Value (ARV) of lands and buildings with reference to the following factors:

- 1) Location of the Building
- 2) Type of Construction
- 3) Plinth Area
- 4) Age of the building
- 5) Nature of Usage

**2-2. Assessment of Taxes Rules, 1990**

A.P. Municipalities (Assessment of Taxes) Rules, 1990 (copy of the Rules enclosed as Annexure – I) provide a detailed procedure for determination of ARV and property tax of buildings and lands in Municipalities containing different stages as shown hereunder.

- i. Division of Municipality into Zones
- ii. Classification of Buildings based on type of construction into 6 categories

- iii. **Nature of use of the buildings:** After classification of buildings based on their type of construction, they will be further classified based on the nature of usage into 10 or more categories
- iv. Sample survey of prevailing rental values of 20 percent of rented buildings for fixation of monthly rental value (MRV) per sq.mt of plinth area for various categories of buildings in each zone construction-wise and nature of usage-wise.
- v. Preparation of draft notification in Form – A
- vi. Consultation with State Property Tax Board
- vii. Publication of a draft notification in Form-A providing MRV per sq. mt of plinth area for various categories of the buildings in all zones calling for objections and suggestions from the public
- viii. Consultation with elected representatives
- ix. Consideration of the objections and suggestions received from the public
- x. Publication of a final notification showing monthly rent fixed per sq. mt of plinth area in Form – A.
- xi. Preparation of property tax assessment list of buildings in Municipality in Form – B
- xii. Preparation of Special Notices
- xiii. Issuance of Public Notice under Rule 10 (1) of Taxation and Finance Rules contained in Schedule II of APM Act.
- xiv. Service of Special Notices
- xv. Receipt of Revision petitions
- xvi. Disposal of Revision petitions
- xvii. Disposal of appeals

### **3. Division of Municipality into Zones**

**3-1.** The first step in the implementation of levy of property tax is to divide the entire Municipal area into convenient territorial zones for the purpose of fixation of monthly rental value per sq.mt of plinth area. A Team may be constituted with the following Officers to submit proposals for division of Municipality into territorial zones for the purpose of fixation of monthly rental value for various categories of buildings.

- i. Revenue Officer / UD Revenue Inspector
- ii. Town Planning Officer
- iii. Municipal Engineer

**3-2.** The following factors shall be kept in view for division of the Municipality into territorial zones for fixation of monthly rental value and of property tax thereon.

- i. Availability of civic amenities like Water supply, Drainage, Roads, Street lighting.
- ii. Proximity to Educational & Medical Institutions
- iii. Proximity to Markets & Shopping Centres
- iv. Proximity to Parks & Play Grounds

- v. Proximity to Banks, Postal Services and Public Offices
- vi. Proximity to Factories & Industrial Areas and
- vii. Such other relevant factors

**3-3.** As the rents fetched for buildings on the main roads vary from the rents fetched on internal roads, lanes and by-lanes in a zone, sub-categorization of locations in zones may be provided by the Commissioner wherever necessary within the zone for fixation of separate rents for such buildings as shown hereunder:

- i. Buildings abutting main roads.
- ii. Buildings abutting internal roads.
- iii. Buildings abutting lanes and bylanes.

**3-4.** Natural boundaries shall be followed while dividing the Municipality into territorial zones. Geographical contiguity shall be maintained in the division of Municipality into territorial zones.

**3-5.** Draft notification in Form A with localities and areas included in each zone and sub-zone with door nos. included in each locality shall be submitted along with proposals for division of Municipality into zones by the above team to the Commissioner for approval. Further a Town map dividing the Municipality into zones shall also be submitted with the proposals.

#### **4. Classification of buildings:**

After division of municipality into territorial zones, the buildings situated in each zone shall be classified, based on the nature of construction into the following categories

- i. RCC Posh buildings: RCC buildings with teak wood for doors, windows and cupboards, marble flooring and superior sanitary fittings, electrical fittings and attached bathrooms, which increase the cost of construction.
- ii. RCC Ordinary buildings: RCC buildings with ordinary type of wood, flooring and sanitary fittings.
- iii. Madras Terraced or Jack Arch roofed or stone slabs or slate roofed buildings.
- iv. Mangalore tiled roofed or asbestos roofed or G.I. roofed buildings.
- v. Country tiled buildings.
- vi. Huts.
- vii. Any other building not covered above

#### **5. Sample survey of Data relating to prevailing rental values of 20% of rented buildings of all categories:**

**5-1.** After division of municipality into zones, all buildings located in a zone shall be classified based on the type of construction and nature of usage. In respect of nature of Usage of Buildings, the Commissioner may add any other usage of buildings not specified in Rule 6 of Assessment of Property Tax Rules depending on the local circumstances and situation as found necessary and incorporate the same in Form A suitably. For example, separate usage may be provided depending on local circumstances for the following categories.

- i. ATMs
- ii. Clinics, Dispensary and diagnostic centre
- iii. Star Hotels
- iv. Any other usage

**5-2.** To arrive at average monthly rental value (MRV) fixable for each category of building per sq.mt of plinth area, information has to be gathered relating to the prevailing rental values of 20% of rented buildings of various categories as per nature of construction and nature of usage in each zone in a format prescribed in Form – L.

**5-3.** All buildings will be classified into 6 categories based on the nature of construction. Further, buildings will be classified into 10 categories (drawn from 6 broad categories) based on nature of usage. Thus, there would be 60 categories of buildings in each zone. There is a further possibility of more categories of buildings if new usages of buildings are added. Hence, information has to be gathered for 60 categories (or more) of buildings in each zone to a tune of 20% of rented buildings. This information is vital for fixation of MRV per sq. mt. of plinth area in each zone. Hence information has to be gathered in a true and diligent manner by contacting the tenants of 20% of rented buildings.

**5-4. Method of conducting survey:**

- i. Bill Collectors and Revenue Inspectors may be entrusted with the task of conducting a survey of gathering prevailing rental values of 20% of rented buildings of various categories.
- ii. As a first step, the Bill Collectors / Revenue Inspectors shall introduce themselves to the tenants of buildings and explain the purpose of their visit as mentioned hereunder.
- iii. “\_\_\_\_\_ Municipality has initiated the process of levying property tax to come into force from \_\_\_\_\_(date to be specified). For this purpose a sample survey is conducted to gather information relating to prevailing rental values of 20% of rented buildings as per nature of construction and usage. Your cooperation is solicited to furnish the required information for the survey”.
- iv. As a second step, a leaflet (in English and Telugu) has to be handed over to the tenant of the building about the purpose of the survey. A leaf-let is prepared explaining the levy of property tax and the purpose of survey as shown in Annexure - II
- v. As a third step, the Bill Collectors / Revenue Inspectors shall take measurements (outer) of length and breadth of the building for arriving at plinth area. Further they shall gather the information relating to prevailing rental value of the building for which plinth area has been measured.
- vi. As a fourth step they shall gather information relating to plinth area and prevailing rental values of various categories of 20% of rented buildings in a zone as per nature of construction and as per usage to the extent of their availability in the zone/sub zone allotted to them.

**5-5. Method of Filling up survey Format:**

The method of filling up various columns in Form - L i.e. survey format is detailed hereunder:

<b>Col. No.</b>	<b>Item</b>	<b>Method of filling up the column</b>
	Property Tax Zone No:	As per information given in draft notification in Form A
	Sub-Zone No:	
	Nature of Construction	This information will be filled after inspection
	Type of Usage	This information will be filled after inspection
1	Sl.No	
2	Door No	This column will be filled as per existing municipal records
3	Property Tax per annum	This column will be filled as per existing municipal records
4	Gross MRV	This column will be filled as per existing municipal records
5	Name of the Tenant	This column has to be filled up after conducting proper enquiry
6	Cellar/ Ground Floor/ 1 <sup>st</sup> Floor/ Other Floors	After inspection of the building, this column has to be filled up
7	Plinth Area	<p>Plinth area means: "Area arrived at by multiplying the length of the building with breadth as measured outside the basement level" as per Rule 2 of Assessment of Taxes Rules, 1990</p> <p>Plinth area of a building includes plinth area of cellars, ground floor and all other floors above the ground floor of the building. Open balconies, open staircase, open portico without support are not to be included in plinth area.</p> <p>Plinth area has to be taken separately in the following cases:</p> <ol style="list-style-type: none"><li>1. if the type of construction is more than one category.</li><li>2. if the building is put to different uses.</li><li>3. If the building is constructed in different years</li><li>4. In respect of multistoried buildings, plinth area has to be taken floor wise.</li></ol>
8.	Prevailing MRV	After inspection of the building, the column has to be filled up after ascertaining rent paid from the tenant.
9.	Remarks	Any other relevant information may be noted here.

## **5-6. Test Checking:**

Revenue Officers / Commissioners shall take all steps to ensure that survey is conducted in a proper manner and information is gathered in a true and diligent manner as this information is vital for fixation of MRV per sq. mt of plinth area. In addition, they shall conduct a test check of 10% of the buildings surveyed and record their findings thereon in the survey format.

## **5-7. Method of arriving at rental data:**

After completion of survey, plinth area for buildings of same construction and same usage (category-wise) shall be got totaled for each zone / sub-zone. Similarly, the prevailing monthly rent of these buildings also shall be totaled. Later, the monthly rent per Sq. Mt. of plinth area for buildings of same construction and same usage shall be arrived by dividing total monthly rent by total plinth area. Thus monthly rent per sq. Mt. of plinth area for all categories of buildings construction-wise and usage-wise shall be arrived for each zone / sub-zone.

## **6. Preparation of draft notification in Form – A**

After completion of the above exercise, the Commissioner shall propose the monthly rent for all categories of buildings in all zones based on the type of construction and nature of use in Form A appended to Assessment of Property Tax Rules. The Commissioner shall prepare a draft notification in Form A containing division of Municipality into zones and localities / areas included in each zone with particulars of Door. Nos. and showing monthly rent proposed for sq.mt of plinth area for all categories of buildings based on type of construction and nature of use in all zones.

## **7. Consultation with A.P. State Property Tax Board:**

**7-1.** In G.O. Ms. No. 107 dated 26-3-2010 orders were issued constituting Andhra Pradesh State Property Tax Board (hereinafter called Board) with immediate effect to provide assistance and technical guidance to all Municipalities and Municipal Corporations in the State for proper assessment and revision of property tax. Further, in Memo No. 23510/TC.1/2010-1 dated 26-3-2011 Government have issued orders stating that Commissioner & Director of Municipal Administration (C&DMA) is appointed to discharge the functions of the Chairman, Andhra Pradesh State Property Tax Board till a regular Chairman is appointed.

**7-2.** Municipal Laws in A.P. have been amended by Act No. 6 of 2012 providing for constitution of A.P. State Property Tax Board, composition of the Board, qualifications for the Chairperson and members, staff of the Board. functions of the Board, powers of the Board and other matters. Section 85-I (1) (ii) of Andhra Pradesh Municipalities Act, 1965 as amended by Act No. 6 of 2012 provides as follows:

“the Municipal Commissioner shall consult the Board before issue of draft notification fixing monthly rent proposed per square meter of plinth area for assessment or revision of property tax. The Board shall study the draft notification and make a comparative study of the monthly rental values proposed by other Municipalities in the District in this regard and offer its views in the matter. The Municipal Commissioner shall give due consideration to the views offered by the

Board before adopting final notification showing monthly rent per sq. mt. of plinth area as prescribed”.

**7-3.** Act No. 6 of 2012 has come into force w.e.f. 12-10-2012 as per notification issued in G.O. Ms. No. 387 dated 10-10-2012 of MA & UD Department.

**7-4.** 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.

## **8. Publication of draft notification in Form - A**

After receipt of the views of the Board on draft notification, the Commissioner shall give due consideration to the views of the Board and finalize the draft notification in Form – A. After finalization of draft notification it shall be published in the District Gazette and in a local newspaper having circulation in the District calling for objections or suggestions from the public on the said notification, regarding division of municipality into zones and the monthly rents proposed per sq.mt of plinth area for various categories of buildings so as to reach the Commissioner within 15 days from the date of publication of the notification in the District Gazette.

## **9. Consultation with Elected Representatives**

After expiry of 15 days from the publication of the draft notification in the District Gazette, the objections and suggestions received from the public shall be tabulated by the Commissioner. Further, the Commissioner has to hold an informal meeting with the Chairperson and Members of the Council including ex-officio Members and Co-option Members requesting their suggestions on the draft notification duly furnishing the suggestions received from the public on the draft notification.

## **10. Consideration of objections and suggestions**

After completion of the above exercise, the Commissioner shall consider the objections and suggestions received in response to the said notification and the suggestions received in the informal meeting with the elected representatives and record his decision on the said suggestions on the tabulated statement prepared earlier. Further the Commissioner shall give due consideration to the views offered by the Board before finalizing the final notification. Thereupon, the Commissioner may revise the zones and the monthly rental value provisionally fixed for various categories of buildings wherever found necessary.

## **11. Preparation and publication of final notification in Form A**

Thereupon, the Commissioner shall prepare a final notification showing the monthly rent fixed for Sq. Mt. of plinth area in Form – ‘A’ appended to Assessment of Property Tax Rules, 1990 and publish it in the District Gazette and in the local Newspaper having circulation in the District for information of the public. This notification shows the division of municipality into zones with the localities included in each zone with door nos. and monthly rent fixed for each category of building based on construction and usage for all the zones. This notification will be in force till a fresh notification is issued at the time of general revision of property tax.

## **12. Preparation of Property Tax Assessment List of Buildings in Form B**

**12-1.** After publication of Form A notification showing monthly rent fixed per Sq. Mt. of plinth area for buildings zone-wise, construction-wise and usage-wise, the Commissioner shall take action to prepare Property Tax Assessment list of Buildings in Form B. Teams may generally be constituted with the following officers to the extent necessary for preparation of assessment list of buildings.

- i. Revenue Inspectors
- ii. Assistant Engineers
- iii. Town Planning Supervisors
- iv. Town Planning Building Overseas
- v. Senior Assistants
- vi. Any other suitable staff

The teams shall inspect the buildings with the assistance of the Bill Collector concerned and fill up the columns in property tax assessment list of buildings except columns 27 & 28 which shall be filled by the Commissioner.

### **12-2. Property Tax Assessment list of Buildings (Form B)**

Property Tax Assessment list of Buildings is the basis for assessment of Property Tax on Buildings. Hence proper filling up of various columns is of utmost importance in the assessment of property tax. The method of filling up various columns is provided hereunder:

<b>Col. No.</b>	<b>Item</b>	<b>Method of filling up the Column</b>
1	Door No.	This column will be filled from the existing Property Tax Demand Register.
2	Name and address of the owner	-do-
3	No. in the Assessment Register	-do-
4	ARV of the Building	-do-
5	ARV of the site	-do-
6	Total property tax	-do-
7	Library Cess	-do-
8	Zone No.	This column will be filled up from the Form A notification
9	Name of the locality	-do-
10	Year of completion and age of the building.	Information shall be ascertained orally from the owner of the building. In case of doubt, owner may be asked to produce evidence.
Description of each storey of the building.		
11	Nature and type of roofing.	After inspection of the building, this column has to be filled up. If there are different roofing's, they have to be recorded separately.
12	Nature and type of flooring.	-do-
13	Nature and type of wood.	-do-



14	Nature and type of walls.	-do-
	Amenities provided in the building	
15	Electricity	-do-
16	Water tap/well	-do-
17	Whether connected with Municipal Drainage	-do-
18	Attached bathroom	-do-
19	Total adjacent premises in sq.mts.	First, total area of the site including building shall be measured. Plinth area of ground floor shall be deducted from the total area of the site to get extent of adjacent premises.
20	Area of appurtenant land allowed under explanation to section 87 of APM Act	Three times plinth area of the building including built up area shall be allowed as area of appurtenant land. If plinth area of ground floor is 100 sq.m adjacent premises area would be 300 sq.m.
21	Area to be taxed under VLT with assessment no.	If appurtenant land is more than three times of the plinth area of the building including its built up area, then the excess land will be treated as vacant land and taxed separately. For example if the total area of the site is 500 sq.m. and plinth area of ground floor is 100 sq.m. permissible appurtenant land is 300 sq.mts. The balance 200 sq.m. will be taxed separately as vacant land.
22	Name and occupation of the occupant (owner or tenant)	This column has to be filled after proper enquiry. In case of doubt, the occupant may be asked to produce evidence like Ration Card, Bank Pass Book, Passport, Voter Photo Identity Card etc.
23	Type of construction	After inspection of the building, this column has to be filled. It must be one of the types as per the Notification
24	Plinth area of building per each type of construction in sq.m.	Plinth area has to be taken separately in the following cases. 1) if the construction is more than one type 2) if the building is constructed in different years. 3) if the building is partly owner occupied and partly let out. 4) if the building is put to different uses i.e. Residential, Office, Shop etc.
25	Nature of use of the building	After inspection of the building, this column has to be filled up. It must be one of uses as per the Notification.
26	MRV notified per sq. m. plinth area.	This column has to be filled up as seen from the notification in Form A.
27	Monthly Rental Value fixed	Plinth area has to be multiplied with MRV notified per sq. m. of plinth area.
28	Reasons for increase / decrease	Self contained reasons shall be recorded for increase/decrease of property tax.

29	Assessment no. allotted in the new register.	Assessment nos. will be allotted ward-wise. For example if there are 2600 buildings in ward no.1, assessment nos. will be allotted upto 2600 and 400 assessment nos. will be reserved for new assessments. Assessment no. of ward no. 2 starts from 3001.
30	Gross ARV of the building	Monthly Rental Value between building and land will be apportioned in the ratio of 2:1. For example if the MRV of the property is Rs.3000/- MRV of building would be Rs.2000/- and that of land be Rs.1000/- Multiply MRV with (12) to arrive ARV
31	Age of the building	This will be filled up from column (10)
32	Allowances for repairs / depreciation	Allowances have to be given based on age of the building and nature of occupation i.e. owner occupied or rented.
33	Annual Rental Value of the building (ARV)	Column 30 minus column 32.
34	Annual Rental Value of the premises	One-third of the total Annual Rental Value of the property.
35	Total Annual Rental Value	Col. 33 plus col. 34
	Revised assessment as fixed by the Commissioner	
36	Tax for general purpose	All Municipal Councils have notified rate of property tax separately for residential buildings and Non-residential buildings. Example : Rate of property tax fixed by the Municipal Council : 25% of ARV. On the basis of rate of tax and ARV (col.35), tax has to be worked out.
37	Water & Drainage Tax	
38	Lighting Tax	
39	Scavenging Tax	
40	Education Tax	
41	Total Property Tax	
42	Library Cess	Library Cess is levied at 8% of property tax.
43	Total property tax and Library Cess	Col. 41 plus col. 42
44	Initials of Commissioner	This has to be filled by the Commissioner.
45	No. of special notice	Every special notice is given a no. This no. has to be noted.
46	Date of service of special notice	This is important. Date of service of special notice has to be noted. This date is required to determine whether revision petition is received within the time.
47	Date of receipt of Revision Petitions (R.P.)	Revision petitions will be considered if they reach Municipal Office within 30 days from the date of service of special notice.
48	No. of revision petition	All R.P.s shall be entered in the Register of RPs and shall be numbered consecutively.
49	Orders of the Commissioner	Self-contained orders have to be passed by the Commissioner after disposal of R.P. Orders in brief have to be recorded in this column.
	<b>Assessment fixed on Revision Petition</b>	

50	Tax for general purposes	These columns have to be filled up as in the case of cols. 36 to 41.
51	Water and drainage tax	
52	Lighting tax	
53	Scavenging tax	
54	Education tax	
55	Total property tax	
56	Library Cess	These col. have to be filled just like cols. 42 and 43  (This tax has to be entered in the demand column of Demand Register.  If no RP is received within time, tax referred in col. 43 be entered in the demand column of the Demand Register)
57	Total property tax and library cess	
58	No. of appeal	Appeals will be considered if they reach Municipal Office within 15 days from the date of service of endorsement on the Revision Petition and on payment of tax.  All appeals received shall be entered in the Register of Appeals and to be numbered consecutively
59	Orders of Appellate Commissioner (A.C.)	Orders in brief of AC have to be noted in this col.  If tax is reduced by AC, the reduced tax will be entered in the demand column of the Demand Register
60	Initials of Commissioner	This col. has to be filled by the Commissioner.

### 12-3. Test Check of Property Taxes Assessment List of Buildings

The following officers may test check the preparation of Assessment List of Buildings to a tune of 10% of the assessments allotted to them.

- i. Commissioner
- ii. Revenue Officer
- iii. Town Planning Officer
- iv. Municipal Engineer

### 12-4. Apportionment of Annual Rental Value (ARV)

The ARV is apportioned among the building and site in the following proportion. This apportionment is being followed as a general principle in municipalities over a long time.

- i) Building - 2/3 of ARV
- ii) Site - 1/3 of ARV

### 12-5. Allowances for repairs or on any other account

The following deductions are allowed from the ARV attributable to the building in lieu of all allowances for repairs or on any other account:

<b>Age of the building</b>	<b>Deduction allowed</b>
25 years and below	10% of ARV
Above 25 years and upto 40 years	20% of ARV
Above 40 years	30% of ARV

#### **12-6. Rebate to owner occupied residential buildings**

A rebate of 40% of the ARV is allowed from ARV attributable to the building in respect of the residential buildings occupied by the owner inclusive of the deduction permissible towards the age of the building.

#### **12-7. Non-multistoried buildings**

As per the orders issued in G.O.Ms.No.468, M.A, dt.31.7.1993 MRV per sq.mt of plinth area has to be fixed separately for the following categories in respect of non-multistoried buildings without lift facility.

- a) Cellar
- b) Ground and First Floor
- c) Second and Third Floor

#### **12-8. RCC Posh Buildings**

As per the orders issued in G.O.Ms.No.468 MA dated 31-7-1993, the difference in MRV per sq.mt of plinth area between RCC posh building and RCC ordinary building shall be limited to 20% of the MRV per sq.mt of plinth area

#### **12-9. Calculation of Property Tax**

As soon as information is gathered in Property tax Assessment List of Buildings in one book, the Commissioner shall fill up the columns 27 & 28 in the said list duly fixing monthly rental value and record reasons for increase of Property Tax for each assessment. Self contained reasons shall be recorded for increase of property tax. As soon as columns 27 & 28 are filled up in one book, the concerned assistants in revenue section shall calculate the property tax. This work relating to fixation of MRV and recording reasons and calculation of property tax shall be taken up as soon as information is gathered in one assessment book without waiting for completion of the entire work in all assessment books.

#### **13. Approved Assessment List**

The Commissioner shall sign the assessment list for each ward as soon as it is completed and shall then certify the correctness of the total amount of the assessment or revised assessment for such ward.

#### **14. Preparation of Special Notice**

**14-1.** As soon as assessment is fixed by the Commissioner in the Assessment list a special notice of property tax for assessment of property tax or amendment where there is enhancement in the tax shall be prepared in the format prescribed in Assessment of Property Tax Rules, 1990. The format of special notice has been expanded in G.O.Ms.No.663, M.A, dt.28.11.1992.

**14-2 The special notice consists of the following information**

1. Special notice No. ----- dated -----
2. Asst. no. :
3. Name :
4. Door no. :
5. Street :
6. Existing Assessment
  - a. Annual Rental Value :
  - b. Amount of Tax :
7. Increased or New Assessment
  - a. Annual Rental Value :
  - b. Amount of Tax :
8. Reasons for Increase
  1. Zone No. :
  2. Nature of Construction      Plinth area      Nature of usage  
(A)                                      (B)                                      (C)
    - a) RCC Posh Building
    - b) RCC Ordinary Building
    - c) Madras Terraced or Jack  
Arch roofed or stone slabs  
or slates roofed building.
    - d) Mangalore tiled roofed or  
Asbestos roofed or G.I.  
Roofed building.
    - e) Country tiled/building
    - f) Huts
3. Monthly rental Value  
fixed Rs. :
9. Date of Service of notice :

**Bill Collector**

**Commissioner**

\_\_\_\_\_  
**Municipality**

**15. Levy of property tax on lands in Municipalities (Sections 85 & 87)**

- i. Section 85 (3) (a) of A.P Municipalities Act, 1965 stipulates that the council shall levy property tax in the case of lands which are not used exclusively for agricultural purposes and or not occupied by, or adjacent and appurtenant to building at such percentages of the capital value of the lands as may be fixed by the council.

Further, that such percentage shall not exceed the maximum if any fixed by the Government.

- ii. Further, Explanation to second proviso to sub-section (4) of Section 87 of the Act stipulates that an area not exceeding three times the plinth area of the building including its site or a vacant land to the extent of 1000 sq.mts. whichever is less shall be deemed to be adjacent premises occupied as an appurtenant to the building, and assessed to tax in accordance with the provisions of Section 87 and the area if any, in excess of the said limit shall be deemed to be land not occupied by or adjacent to such building and tax levied on such property as per Section 85 (3) of the APM Act.

#### **15-1. Basis for levy of Property Tax on lands**

As per Rule 8 of A.P. Municipalities (Assessment of Taxes) Rules, 1990 the capital value of lands fixed by the Registration Department for the purpose of registration shall be adopted as capital value for the lands for levy of property tax.

#### **15-2. Rate of property tax on lands**

As per Rule 9 of the said Rules, the property tax on lands (commonly known as Vacant Land Tax) shall be levied at 0.20% of the capital value of the land (i.e. the market value as fixed by the Stamps and Registration Department for purpose of registration).

#### **15-3. Method of assessment of property tax on lands**

The property tax assessment list of lands shall be prepared in Form-C. The procedure prescribed for preparation of assessment list of buildings in Form-B, preparation and service of special notices shall be followed subject to provision contained paras 15. 15-1 and 15-2 in the case of levy of property tax on lands.

#### **15-4. Date of coming into force of the tax**

Whenever property tax is levied for the first time, a special notice shall be served on the owner of the property as per Rule 11 of Schedule-II of Taxation and Finance Rules. On the constitution of new Municipality, assessment shall have effect from the date specified in notification issued under Section 83 of the Act i.e. 1-4-2015. The special notice shall be served before 31-3-2015.

### **16. Public Notice about Assessment of Property Tax**

**16-1.** When assessment books have been prepared for the first time or when general revision of such books has been completed the Commissioner shall give public notice under Rule 10 (1) of Schedule II of APM Act stating that revision petitions will be considered if they reach Municipal office within a period of sixty days from the date of such notice in the case of the Government or a company and of, thirty days from the said date in other cases. The notice shall be affixed to the notice board of the Municipal Office and other important public offices and on the same day be published in the Municipality by beat of drum.

**16-2.** Before the public notice is given under Rule 10(1) of Schedule II, it shall be open to the Director / Regional Director of Municipal Administration to make test-check of the assessments made by the Commissioner. On the completion of the test-check, such

officer may give the Commissioner such directions, as he deems fit, in regard to the correction of assessment and the Commissioner shall be bound to carry out the directions before the public notice is given.

## **17. Service of Special Notices**

**17-1.** Special notices shall be served on the owners of the buildings before 31-3-2015. The special notice provides complete information to the owner of the building to enable him to understand how the MRV is fixed. Further it enables the owner to file a revision petition if he notices any discrepancy in the information furnished in Col. No. 8 i.e. (a) Nature of construction (b) Plinth area (c) Nature of usage.

### **17-2. As per Section 353 of APM Act service of special notice may be effected.—**

- i. By giving to the owner of the building duly obtaining acknowledgement on the office copy of the special notice with date.
- ii. Whenever the owner is not found in the building by giving the notice to some adult member or servant of his family. In these cases, the name of the person on whom notice is served shall be got written in capital letters underneath the signature duly noting down the relationship of the recipient to the owner of the building. Date of service always shall be noted in the office copy of the special notice.
- iii. If the owner does not reside in the municipality and his address elsewhere is known to the Commissioner by sending the same to him by registered post.
- iv. If none of the means aforesaid be available, by fixing the same in some conspicuous part of such place of abode or business.

### **17-3. Date of coming into force of the property tax**

As per Rule 15 (1) of Taxation and Finance Rules contained in Schedule-II of A.P. M. Act, 1965, on the constitution of new municipality, assessment shall have effect from the date specified in the notification under Section 83..

## **18. Filling of Revision Petitions:**

**18-1.** The owners of properties are entitled to file revision petitions within 30 days from the date of service of special notice showing the property tax fixed in respect of the following cases under Rules 10 and 11 of Schedule II of A.P. Municipalities Act, 1965.

- i. When property tax assessment books have been prepared for the first time in the Municipality
- ii. Whenever a general revision of property tax assessment books has been completed and where there is enhancement of the tax.
- iii. Whenever property tax is assessed or revised through monthly lists

**18-2.** In addition, any person may, at any time not being less than 30 days before the end of a half-year move the Commissioner by revision petition to reduce the tax to which he is liable under Rule 12 of Schedule II of A.P. Municipalities Act, 1965.

## **19. Register of Revision Petitions:**

**19-1.** As soon as a revision petition is received in municipal office from a tax payer against the property tax assessment fixed by the Commissioner, the revision petition shall be entered in a Register of Revision Petitions in "Form E" appended to Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990. A serial number shall be given to each revision petition and all columns in the register shall be filled up.

**19-2.** A docket sheet shall be prepared for every revision petition with the following information.

- |  |   |
|--|---|
| i. Serial Number   | - |
| ii. Name of the owner  | - |
| iii. Door No.  | - |
| iv. Locality   | - |
| v. Zone Number   | - |
| vi. Type of construction   | - |
| vii. Nature of usage   | - |
| viii. Plinth area in Sq. Mts.  | - |
| ix. Monthly rental value fixed per Sq. Mts. of plinth area as per Form A notification  | - |
| x. Monthly rental value fixed on the property  | - |
| xi. Half-yearly property tax   | - |
| xii. Date of service of special notice   | - |
| xiii. Date of receipt of revision petition   | - |
| xiv. Whether the revision petition has been received within 30 days from the date of service of special notice   | - |
| xv. Whether the revision petition has been received under Rule 12 of Schedule II of A.P. Municipalities Act, 1965 and if so whether the petition has been received within the time | - |
| xvi. Date of hearing   | - |
| xvii. Orders of the Commissioner in brief  | - |
| xviii. Property tax fixed after disposal of revision petition  | - |
| xix. Initials of the Commissioner  | - |

## **20. Disposal of Revision Petitions**

### **20-1. Hearing of the Revision Petition:**

The Commissioner shall give an opportunity to the petitioner to appear either in person or by an authorized agent to represent his case in respect of revision petition at the municipal office. For this purpose, hearing notice shall be served on the petitioner informing the date and time of hearing. A reasonable time of one week to ten days shall be given to the petitioner in the hearing notice to appear in the municipal office. At the time of hearing, the Commissioner shall record the statement of the petitioner regarding the submissions made by him for reduction of property tax. After recording the statement



of the petitioner by the Commissioner, signature of the petitioner shall be obtained on the statement.

## **20-2. Orders of the Commissioner on the Revision Petition:**

After completing the hearing of the revision petition, the Commissioner shall pass a speaking order. In simple terms, a speaking order is an order that speaks for itself. The order should contain all the details of the case, pleadings of the petitioner, clear findings of the competent authority on the case and should appear as a reasoned order.

**The speaking order, among others, may be passed in the following manner:**

- i. Details of the building on which property tax is levied
- ii. Grounds stated by the petitioner in the revision petition for reduction of property tax
- iii. Submissions made by the petitioner at the time of hearing as recorded in the statement of the petitioner.
- iv. Detailed reasons for confirmation of the property tax or reduction of property tax
- v. Direction to the petitioner to pay the property tax fixed on the revision petition within 15 days from the date of receipt of orders from the Commissioner
- vi. Intimation to the petitioner that an appeal can be preferred to the Appellate Commissioner-cum-Regional Director within 15 days of the receipt of the orders from the Commissioner on the revision petition duly paying the property tax as specified in the order.
- vii. After disposal of the revision, necessary entries shall be made in the Register of Revision Petitions.
- viii. While detailed orders are recorded in the docket sheet of RP, brief orders may be recorded in the Register of RP and in the Property Tax Assessment List
- ix. The tax after disposal of RP has to be entered in the Demand Register

## **20-3. Model speaking order**

A model speaking order on disposal of revision petition for reduction of property tax is enclosed as Annexure - III

**Source: Circular ROC No. 5227/2012/F1 dated 16-3-2012 of Office of C&DMA**

## **21. Appeals**

**21-1.** An appeal shall lie to Regional Director-cum-Appellate Commissioner of Municipal Administration (AC) in respect of orders passed by the Commissioner on the disposal of revision petitions filed by the owners of the buildings for reduction of property tax. An appeal shall be made in writing and shall set forth concisely and under distinct heads the grounds of objection to the decision or other proceedings appealed against. No appeal to the Appellate Commissioner shall be heard –

- a) Unless it reaches the municipal office within 15 days from the date of receipt of the orders disposing the revision petition by the Commissioner.

Provided that the Appellate Commissioner may admit an appeal within 15 days after the time prescribed above if causes be shown to his satisfaction for not preferring it within the prescribed time.

- b) unless the tax in respect of which the appeal is presented has been deposited at municipal office within 15 days from the receipt of the orders disposing the revision petition or where Appellate Commissioner admits the appeal within 15 days of the time prescribed, on or before the day upon which the appeal is presented.

**21-2.** As soon as an appeal is received in municipal office, it shall be entered the Register of Appeals in Form - K appended to Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990.

**22.** A docket sheet shall be prepared for every appeal with appropriate information as in the case of docket sheet for revision petition.

**23. Hearing of the appeal**

The Appellate Commissioner shall give an opportunity to the appellant to appear either in person or by an authorized agent to represent his case in respect of the appeal at the municipal office. For this purpose, hearing notice shall be served on the appellant informing the date and time of hearing. A reasonable time of one week to ten days shall be given to the appellant in the hearing notice to appear in the municipal office. At the time of hearing, the Appellate Commissioner shall record the statement of the appellant regarding the submissions made by him for reduction of property tax. After recording the statement of the appellant by the Appellate Commissioner, signature of the appellant shall be obtained on the statement

**24. Consultation with Municipal Chairperson**

- i. As per Rule 22 (2) of Schedule – II of A.P. Municipalities Act, 1965, the Appellate Commissioner-cum-Regional Director shall dispose of the appeals in consultation with Chairperson of the Municipality concerned.
- ii. As seen from the Case Law on this subject “for purpose of the disposal of the appeal, the requirement of consultation would be satisfied if the Appellate Commissioner communicates his comment on the appeal to the Chairman and invites his remarks on the same and proceeds to dispose of the appeal by affording an opportunity to the Chairman of the Council to attend on the date of hearing. If he intends to add to the comments already made by him or to suggest alternative comments by person, he can do so. In the event of the Chairman of the Council not availing of the opportunity of personal deliberation, it can be concluded that nothing further is to be consulted and on the basis of consultation by correspondence, the Appellate Commissioner can dispose of the appeal”.
- iii. **Orders of the Appellate Commissioner (AC) on the appeal:** After completing the hearing of the appeal, and after consultation with the Municipal Chairperson the AC shall pass a speaking order containing all the details of the case, pleadings of the petitioner, clear findings of the competent authority on the case and the order should appear as a reasoned order. The AC may follow the procedure suggested

for disposal of revision petitions while disposing of the appeals and also follow the model order for disposal of revision petition duly making necessary modifications at his level at the time of issuing orders on the disposal of appeals.

**25. Timeline for completion of levy of property tax**

A detailed time line for completion of levy of property tax in all respects before 31.03.2015 is provided in Annexure-IV. All concerned Municipal Commissioners are instructed to ensure that the levy of property tax is completed in a proper manner before 31.03.2015. The Regional Directors of Municipal Administration are instructed to inspect the Municipalities frequently and ensure that the levy of property tax is implemented as per the provisions of APM Act and Assessment of Property Tax Rules issued there under.

**26. Progress Report**

A weekly progress report is prescribed on levy of property tax as shown in Annexure-V. The Municipal Commissioners are instructed to submit the weekly progress report to RDMA's by e-mail / Fax on every Monday for the preceding week. The RDMA's are requested to consolidate the progress report and submit it to this office on every Wednesday for the preceding week.

**27. Training**

Training will be conducted to concerned Municipal Commissioners and RDMA's on levy of Property Tax on 18.10.2014 at 2:30 P.M at conference hall of CDMA office, T.S., Hyderabad.

**28.** Municipal Commissioners and RDMA's concerned are requested to attend the Training Programme without fail.

**Sd/-B.JANARDHAN REDDY  
COMMISSIONER & DIRECTOR**

**Encl:-**

- 1) Annexure – I : A.P. Municipalities (Assessment of Taxes) Rules, 1990
- 2) Annexure – II : Appeal to tenants relating to survey of rented buildings
- 3) Annexure – III : Model Speaking order on disposal of revision petitions
- 4) Annexure – IV : Time line for completion of levy of property tax
- 5) Annexure-V : Progress report on levy of property tax

To

Municipal Commissioners of newly constituted Municipalities, Nagarpanchayats and Municipalities where Gram Panchayats are merged except Siddipet Municipality.

The Regional Director-cum-Appellate Commissioner of Municipal Administration, Warangal and Hyderabad.

  
for Commissioner & Director

**Annexure – I**

**Copy of**

**“The Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990”  
issued in G.O. Ms. No. 438 dated 29-10-1990 of MA & UD Department with  
amendments (See Chapter – 1 & para - 5.4)**

1. Short title : These Rules may be called the Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990
2. Definitions : In these rules:
  - i. ‘Act’ means the Andhra Pradesh Municipalities Act, 1965
  - ii. ‘Form’ means the Form appended to the rules;
  - iii. ‘Schedule II’ means Schedule II to the Act;
  - iv. ‘Zone’ means the area as notified in Form ‘A’;
  - v. ‘Plinth area of a building’ means the area arrived at by multiplying the length of the building with the breadth as measured outside of the basement level;
  - vi. ‘Total plinth area of a building’ includes the plinth area of all cellars, ground floor and all the floors above the ground floor of a building;
  - vii. ‘Houses constructed for Urban Poor’ means houses constructed through agencies of State Government under Weaker Section Housing Scheme; and
  - viii. ‘Multi Storied Building’ means a building with more than ground and three floors.
3. **Annual Rental Value:**
  - (1) The Annual Rental Value of lands and buildings shall be fixed with reference, to the monthly or yearly as the case may be fixed by Commissioner as indicated in Form ‘A’, with reference to its location, type of construction, plinth area, age of the buildings, nature of use to which it is put and such other criteria as may be specified from time to time, less a deduction at the rate of ten percent for buildings upto the age of twenty five years and twenty percent for the buildings above the age of twenty five years <sup>1</sup>[and upto the age of 40 years and 30 percent for the buildings above the age of 40 years] of that portion of such gross Annual Rent which is attributable to the building and the said deduction shall be lieu of all allowances for the repairs or on any other account whatsoever.
  - <sup>2</sup> [(2) Residential quarters of the State Government, Central Government, Public Sector undertakings, Institutions, Industries, Companies shall be treated as owner occupied; and a rebate of 40% of Annual Rental Value which is

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<sup>1</sup> Inserted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

<sup>2</sup> Sub-Rule (2) added by G.O. Ms. No. 663 dated 28-11-1992 of MA & UD Department

attributable to the buildings shall be allowed as in the case of owner occupied residential buildings].

#### **4. Division of the Municipality into Zones :**

The entire Municipal Area shall be divided into convenient territorial zones for the purposes of assessment of Taxes based on the following factors, namely ;

- (a) Civil amenities like water supply, street lighting, Roads and Drains,
- (b) Markets and Shopping Centres,
- (c) Educational Institutions,
- (d) Banks, Postal Services, Public Offices,
- (e) Medical Institutions,
- (f) Factories and Industries, and
- (g) Such other relevant factors.

As far as possible, the number of Zones should be kept at the minimum.

#### **5. Classification of Buildings :**

After division of Municipality into territorial zones, the buildings situated in each zone shall be classified as follows based on its nature of construction;

- (a) **RCC posh buildings:** RCC buildings with superior quality of wood, better type of flooring and Sanitary fittings, <sup>3</sup>[Pre-ponderance of marble flooring, teak wood for doors, windows and cup-boards] and attached bathrooms, which <sup>4</sup>[lead to] higher cost of construction.
- (b) **RCC Ordinary buildings:** RCC buildings with ordinary type of wood, ordinary flooring and Sanitary fittings.
- (c) Madras Terraced or Jack Arch roofed or stone slabs or slates roofed buildings”;
- (d) Mangalore tiled roofed or asbestos roofed or G.I. roofed buildings”.
- (e) Country titled buildings.
- (f) Huts.
- (g) Any other building not covered above.

#### **6. Nature of use of the building :**

After classification of the buildings based on their type of construction, they shall be further classified into the following categories taking into consideration the nature of use of the buildings;

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<sup>3</sup> Inserted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

<sup>4</sup> Substituted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

- (a) Residential.
- (b) Shops, Shopping Complexes.
- <sup>5</sup>[(c) Public use, i.e., Office Complexes, Public and Private Offices, Hospitals and Nursing Homes, Banks Educational Institutions. In respect of buildings intended for public use, they shall be further categorized as follows:
  - i. Officer Complexes, Public and Private Offices and Banks;
  - ii. Hospitals and Nursing Homes; and
  - iii. Educational Institutions].
- <sup>6</sup>[(d) Commercial purposes i.e., Hotels, Lodges, Restaurants, Godowns and other business establishments. In respect of buildings used for Commercial purposes, they shall be further sub-categorized as follows
  - i. Hotels, Lodges, Restaurants; and
  - ii. Godowns and other business establishments.
- (e) Industrial purposes i.e., Factories, Mills, Workshops and other Industries.
- (f) Cinema Theatres or places of public entertainment.
- (g) Any other use not covered above”.

<sup>7</sup> [Note : The Commissioner may add any other use not specified above depending upon local circumstances and situation as found necessary and incorporate the same in Form ‘A’ also suitably]

## **7. Fixation of monthly or yearly rent:**

(1) All buildings located in a Zone shall be classified based on type of construction and nature of use. <sup>8</sup>[ ]:- The Commissioner shall gather the information relating to the prevailing rental value of <sup>9</sup> [20 percent of the rented] buildings of various categories in a Zone <sup>10</sup>“[in Form L] and arrive at average monthly rent or yearly rent fixable for each category of building per square meter of plinth area. In respect of all multistoried buildings rent shall be fixed separately for the following categories;

- (a) Cellar
- (b) Ground and First floor.
- (c) Other floors.

<sup>5</sup> Clause (c) substituted by G.O. Ms. No. 663 dated 28-11-1992 of MA & UD Department

<sup>6</sup> Clause (d) substituted by G.O. Ms. No. 663 dated 28-11-1992 of MA & UD Department

<sup>7</sup> Added by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

<sup>8</sup> Omitted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

<sup>9</sup> Inserted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

<sup>10</sup> Inserted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

- <sup>11</sup> **[1(A)]** The Commissioner may provide sub-categorization of localities in a Zone for fixing separate rent for such building
- (a)** Buildings abutting main roads;
  - (b)** Buildings abutting internal roads;
  - (c)** Buildings abutting lanes and by-lanes]
- (2)** <sup>11 (a)</sup> [The Commissioner shall then provisionally fix monthly or yearly rent for each category in a zone per square meter of plinth area and notify the rate of monthly or yearly rental so fixed in Form – A for adopting the said rates for fixation of monthly or yearly rental of the buildings in a zone and publish the same in the District Gazette and in a local newspaper having circulation in the district calling for objections or suggestions from the public for such adoption regarding the division of Municipality into zones. The notification shall contain the monthly or yearly rental value of the buildings in a zone together with the localities, areas with particulars of door numbers included in the zone. The objections or suggestions, if any, on the said notification shall have to be sent to the Commissioner within 15 days from the date of its publication. The Commissioner shall consider the objections and suggestions, if any, received in response to the said notification and revise the zones and the monthly or yearly rental values wherever necessary. Thereupon the Commissioner shall publish a final notification in Form – A in the District Gazette and Local Newspaper having circulation in the District for information of the public].
- <sup>12</sup> **[(2A)]** Since the restructuring of property tax is introduced for the first time, to avoid anomalies and aberrations in the monthly rental value per square meter of plinth area already notified by the Municipal Commissioner, it is open to the Regional Director-cum-Appellate Commissioner to issue such directions to Municipal Commissioner of concerned Municipalities as deemed fit in the matter].
- (3)** The Commissioner shall obtain information of all buildings in respect of plinth area, type of construction, age of the building, nature of use and fix monthly or yearly rental value as per the rate of monthly rents notified for each category of a building in a zone. The property tax assessment list of buildings shall be prepared in Form 'B'.
- (4)** The rates of monthly or yearly rents for each category of buildings in a zone shall be revised once in five years taking into consideration the prevailing rental values.
- (5)** **(a)** In the case of any Government or Railway Building or any building  
or a class to buildings not ordinarily let the gross annual rent of which cannot in the opinion of Commissioner be estimated, the annual rental value of the premises shall be deemed to be nine per cent of the

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<sup>11</sup> Substituted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD (TC.1) Department

<sup>11 (a)</sup> Substituted by G.O. Ms. No. 374 dated 7-7-1992 of MA & UD (TC.1) Department

<sup>12</sup> Added by G.O. Ms. No. 663 dated 28-11-1992 of MA & UD Department

estimated value of the land and the present cost of erecting the building after deducting a reasonable amount towards depreciation which shall in no case be less than ten per cent of such cost.

- (b) For the purpose of estimating the cost of erection of Government or railway building or any class of building not ordinarily let out, they shall be classified into various categories with reference to the location, type of construction, plinth area, and nature of use. The cost of erection of such building shall be worked out on plinth area basis in consultation with the concerned Local Engineer belonging to Roads and Buildings Department from time to time.
- (c) In the case of Government and Railway Buildings which are used for office as well as residential purposes, the portions that are used for office purposes shall be assessed on the basis of the capital value and the portions that are let out shall be assessed on the basis of the annual rental value.
- (d) In the case of items wherein varying rates are provided, the Municipal Councils shall adopt the rates found suitable for the particular Municipal Area after taking the local conditions into account. The Commissioner may also increase the rates so adopted by the Municipal Councils by not exceeding 10% over the rates aforesaid for superior quality of wood, better type of flooring and fine plastering depending upon the workmanship and cost involved. Where the entire roof is not of the same description, appropriate rates shall be adopted for the different types of roofs for arriving at the total cost of erection. The rate of cost per square meter of plinth area shall be determined in consultation with the concerned Local Engineer belonging to Roads and Buildings Department in consonance with the price levels prevailing at the time of such revision.
- (e) In the case of buildings which are partly occupied by the owner and partly let out on rent, property tax shall be levied as per Rules 5 and 3 on owner occupied portions and rented portions respectively.
- (f) The capital value of the building referred to in sub-rule 7(5)(a) shall be the total of estimated value of erection of the building arrived at under Sub-rule 7(5)(b) above after allowing for depreciation in view of all allowances for repairs or any other account whatsoever as shown in the table below and the cost of land occupied by the building including the cost of land appurtenant to the building as laid down in Section 87 of the Andhra Pradesh Municipalities Act, 1965 (Act 6 of 1965)

**The Table**

<b>List of building</b>	<b>Maximum depreciation allowed</b>
(1)	(2)
25 years and below	10%
above 25 years	20%



- (g) For the purpose of determining the value of land the Commissioner shall obtain the market value of lands fixed by Registration Department for the purpose of Registration and adopt the said rates for arriving at the value of the land.

<sup>13</sup> [(h) The difference in monthly rental value per sq. mt. of plinth area between RCC posh building and RCC ordinary building shall be limited to 20% of monthly rental value per sq. m of plinth area]

8. **Vacant Land Tax :** In the case of lands which are not used exclusively for agricultural purposes and are not occupied by or adjacent or appurtenant to building, the capital value of lands fixed by Registration Department for the purpose of Registration shall be adopted. In case, the vacant land is purchased at a higher price than the market value fixed by the Registration Department, the value mentioned in the registered document shall be adopted for fixation of the capital value of the vacant land.

9. **Property tax Assessment Lists :**

- (1) <sup>14</sup> [The property tax on land which is not exclusively used for agricultural purposes and is not occupied or adjacent and appurtenant to buildings shall be levied at 0.20% of the capital value of the land (i.e. the market value as fixed by the Stamps and Registration Department for purpose of registration].
- (2) The property tax assessment list of lands shall be prepared in Form 'C'.
- (3) Before the commencement of assessment of buildings and lands, the Commissioner, shall prepare either personally or under his personal supervision assessment lists for each ward in Form 'B' or Form 'C' as the case may be, containing the following particulars, namely :
- (a) The particulars of the existing assessment, for the different properties compiled from the current demand register, and
- (b) The particulars of the revised assessment, the total amount of the revised assessment in each case being written in words.

<sup>15</sup> [10. **Approved Assessment Lists :**

- (1) As soon as the assessment lists of all the wards are completed, the Commissioner shall cause the notice referred to in sub-rule (1) of Rule 10 of Schedule – II of the Andhra Pradesh Municipalities Act, 1965 published in the half-year preceding that in which the revised assessments intended to take effect].

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<sup>13</sup> Added by G.O. Ms. 650 dated 15-12-2006 of MA & UD (TC.1) Department

<sup>14</sup> Substituted by G.O. Ms. No. 23 dated 17-1-2007 of MA & UD Department

<sup>15</sup> Substituted by G.O. Ms. No. No. 663 dated 28-11-1992 of MA & UD Department and again substituted by G.O. Ms. No. 526 dated 25-8-1993 of MA & UD Department

- (2) The special notice required under Rules, 4, 10 or 11 of Taxation and Finance Rules contained in Schedule II of the Act shall be in Form 'D'."
11. **Revision :** Revision petitions shall on receipt be entered in a register in Form 'E' appended to these rules. A serial number shall be given to each petition and the orders of the Commissioner shall be recorded on the petition as well as in the said register.
12. **Monthly Revision Lists :**
- (1) Bill Collectors, Revenue Inspectors or other outdoor officers, specially selected for the purpose shall submit for their respective wards monthly revision lists in Form 'F', 'G' which shall contain particulars of all buildings, namely :-
- (a) the construction, reconstruction, or enlargement of which is completed during the month;
  - (b) newly occupied during the month together with the names of the owners of such buildings and the dates of such completion or the new occupation, as the case may be;
  - (c) whenever there is change in the occupation of the building i.e., from owner occupied to rented and vice versa, and;
  - (d) whenever there is a change in the usage of the building;
- (2) Where between one general revision and another, any property is brought under assessment for the first time or the assessment of any property is altered, particulars thereof shall be entered in the mutation register and the necessary addition or correction shall be made in the demand register.
- (3) Where a remission of property tax is granted under sub-section (2) of Section 94 of the Act or otherwise particulars thereof shall also be noted in the mutation register and the necessary correction shall be made in the demand register.
13. **Tax on Carriages and Carts and Tax on Animals :**
- (1) the notice referred to in sub-section (3) of Section 109 read with Section 113 of the Act shall be in Form 'H'.
- (2) As soon as possible after the commencement of a year, a yearly list of all persons liable to tax on carriages and carts or on animals shall be submitted by the Bill Collectors, the Revenue Inspectors or other outdoor officer specially selected for the purpose for their respective wards. Monthly revision lists in respect of persons liable to either of the taxes shall also be submitted by the said officers. The yearly and monthly lists shall be in Form 'I' or 'J' as the case may be.

## Appeal

14. All appeals under Rule 22 of Taxation and Finance Rules embodied in Schedule – II shall on receipt be entered in a register which shall be in Form 'K'. A serial number shall be given to each appeal and the orders of the Appellate Commissioner shall be recorded by him on the appeal and also got entered in the said register.

<sup>16</sup> [15. Any tax lawfully levied by or on behalf of the council at the commencement of these rules shall, notwithstanding any changes in the method or manner of assessment under these rules be continued till assessment under these rules is made].

<sup>17</sup> [16. **Enhancement on revision not to exceed seventy five percent in respect of Residential Buildings:**

Notwithstanding anything contained in these Rules, where the increase on account of revision of property tax assessments exceeds 75% over the existing tax as on the 31<sup>st</sup> March, 2002 in respect of residential buildings in the general revision of property tax assessments which has been given effect to from the 1<sup>st</sup> April, 2002, the increase shall be restricted to 75% of the existing tax in respect of residential buildings.]

<sup>18</sup> [17. **Enhancement on revision not to exceed one hundred and one hundred and fifty percent in respect of non-residential buildings which are more than twenty five years old and less than twenty five years old respectively:**

Notwithstanding anything contained in these rules, where the increase on account of revision of property tax assessment exceeds 100% and 150% over the existing tax as on 31<sup>st</sup> March, 2002 in respect of non-residential buildings which are more than twenty five years old and less than twenty five years old respectively in the general revision of property tax assessments which has been given effect to from the 1<sup>st</sup> April, 2002, and the increase shall be restricted to 100% and 150% of the existing tax in respect of non-residential buildings which are more than twenty five years old and less than twenty five years old respectively].

<sup>19</sup> [Rule -16. Omitted]

<sup>20</sup> [Rule -17. Omitted]

<sup>21</sup> [Rule 16 : **Enhancement on revision in respect of Residential Buildings :** Notwithstanding anything contained in these Rules, where the increase on account

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<sup>16</sup> Added by G.O. Ms. No. 539 dated 6-11-1991 of MA & UD Department

<sup>17</sup> Added by G.O. Ms. No. 154 MA dated 8-4-2002 of MA & UD (TC.1) Department

<sup>18</sup> Added by G.O. Ms. No. 167 MA dated 1 8-4-2002 of MA & UD (TC.1) Department

<sup>19</sup> Rule 16 omitted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD Department

<sup>20</sup> Rule 17 omitted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD Department

<sup>21</sup> Rule 16 and 17 are added again by G.O. Ms. No. 707 MA dated 21-9-2007

of revision of property tax assessments exceeds 75% over the existing tax as on the 31<sup>st</sup> March, 2002 in respect of residential buildings in the general revision of property tax assessment which has been given effect to from 1<sup>st</sup> April, 2002, the increase shall be restricted to 75% of the existing tax in respect of residential buildings.

**Rule 17: Enhancement on revision in respect of non-residential Buildings :**

Notwithstanding anything contained in these Rules, where the increase on account of revision of property tax assessment exceeds 100% and 150% over the existing tax as on 31<sup>st</sup> March, 2002 in respect of non-residential buildings which are more than twenty five years old and less than twenty five years respectively in the general revision of property tax assessments which has been given effect to from the 1<sup>st</sup> April, 2002 and the increase shall be restricted to 100% and 150% of the existing tax in respect of non-residential buildings which are more than twenty five years old and less than twenty five years old respectively.]

<sup>22</sup> **[Rule 18: Enhancement on revision in respect of non-residential buildings :**

“ Notwithstanding anything contained in these Rules, where the increase on account of revision of property tax assessment exceeds 50% over the existing tax as on 30-9-2007 in respect of non-residential buildings, in the general revision of property tax assessments, which has been given effect to from 1<sup>st</sup> October, 2007, the increase shall be restricted to 50% of the existing tax in respect of non-residential buildings”].

<sup>23</sup> **[Rules 16, 17 and 18 are omitted.]**

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<sup>22</sup> Rule 18 which is added by G.O. Ms. No. 731 MA dated 29-9-2007 is substituted by G.O. Ms. 863 dated 26-11-2007 of MA & UD Department

<sup>23</sup> Rules 16, 17 and 18 are omitted by G.O. Ms. No. 89 MA dated 5-3-2011

**FORM – A****Notification showing the monthly or yearly rent fixed per Sq. Mt. of plinth Area [ See Rules 2 (v) ]**

Rental Data for the year:	
	Municipality:
Zone No. :	

Localities/ Areas and Areas included in the zone

Name of the Locality		Door Nos.				
		From:	To:			
Category of buildings.	Nature of usage					
	Residential use.	Shops	Public Use	Commercial use	industrial use	Cinema theatres
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
a) RCC Posh Buildings						
b) RCC ordinary Buildings:						
c) Madras Terraced or Jack arc roofed or stone slabs or slates roofed Buildings.						
d) Mangalore tiled buildings or or asbestos roofed or G.I. roofed Buildings.						
e) Country tiled Buildings						
f) Huts.						
<p style="text-align: right;">Commissioner</p> <p style="text-align: right;">_____ Municipality</p>						

## **FORM – B**

### **Property Tax Assessment List of Buildings .....Municipality**

<b>Existing Assessment</b>						
Door No.	Name and address of the owner	No. in the Assessment Register	ARV of the Building	ARV of the site	Total Property Tax Rs. Ps.	Library Cess Rs. Ps.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Zone No.	Name of the Locality	Year of completion and age of the Building	<b>Description of each storey of the Building</b>			
			Nature and type of roofing	Nature and type of flooring	Nature and type of wood	Nature and type of walls
(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Amenities provided in the Building</b>				Adjacent premises in Sq. Mts.	Area of total appurtenant land allowed under explanation to section 87 of A.P.M Act	
Electricity	Water Tap / Well	Whether connected with Mpl. Drainage	Attached Bathroom			
(15)	(16)	(17)	(18)	(19)	(20)	
Area to be taxed under VLT with Asst.No.	Name and Occupation of the Occupant (owner or Tenant)	Type of Construction	Plinth Area of building per each type of construction in Sq. M.	Nature of use of the building	Monthly rent notified per Sq. M of Plinth Area as per type of construction and usage of the building	
(21)	(22)	(23)	(24)	(25)	(26)	

(contd..)

Monthly rental value fixed Rs. Ps.	Reasons for increase/ decrease/ omission	Asst. No. Allotted in the new register	Gross ARV of the building	Age of the building 25 years and below/ above 25years	Allowances for repairs or depreciation/ owner occupied Residential building Rs.	Annual Rental Value of the building Rs.
(27)	(28)	(29)	(30)	(31)	(32)	(33)
Annual Rental Value of the site and premises Rs.	Total Annual Rental Value Rs.	<b>Revised Asst. as fixed by the Commissioner</b>				
		Tax for general purposes Rs. Ps.	Water and Drainage Tax Rs. Ps.	Lighting Tax Rs. Ps.	Scavenging Tax Rs. Ps.	Education Tax Rs. Ps.
(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total Property Tax (rounded off to nearest rupee) Rs.	Library Cess ( rounded off to nearest rupee) Rs.	Total Property Tax and Library Cess	Initials of Commissioner	No. of Special Notice	Date of Service of Special Notice	Date of receipt of RP
(41)	(42)	(43)	(44)	(45)	(46)	(47)
No. of Revision Petition	Orders of the Commissioner	<b>Asst. Fixed on Revision Petition</b>				
		Tax for general purposes Rs. Ps.	Water and Drainage Tax Rs. Ps.	Lighting Tax Rs. Ps.	Scavenging Tax Rs. Ps.	Education Tax Rs. Ps.
(48)	(49)	(50)	(51)	(52)	(53)	(54)
(contd..)						

Total Property Tax (rounded off to nearest rupee) Rs.	Library Cess ( rounded off to nearest rupee) Rs.	Total Property Tax and Library Cess	<b>Appeal</b>		
			No. of Appeal	Orders of Appl. Comm.	Initials of Commissioner.
(55)	(56)	(57)	(58)	(59)	(60)



**FORM – C**  
**Property Tax Assessment List of Lands \_\_\_\_\_ Municipality**

<b>Existing Assessment</b>								
Sl. No.	Patta No.	Survey and sub-division No.	Name of the owner with full address	No. In the Asst. Register	Area of land in Sq. M.	ARV or capital cost	Total Property tax	Description of land with measurements
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

<b>Annual Rental Value / Capital Cost</b>							
Initials of the R.I.	Name of the occupant	Nature of usage of the land	In case of vacant land let out monthly rent as reported by owner or occupant or as estimated	Area of vacant land in Sq. M.	Capital value of the vacant land	Reasons for increase / decrease / omission	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	

<b>Asst. as fixed by the Commissioner</b>					
Asst. No. Allotted in the new register	Property tax (Rs. Ps.)	Education Tax (Rs. Ps.)	Total property tax (rounded off to nearest rupee) (Rs. Ps.)	Library Cess (rounded off to nearest rupee) (Rs. Ps.)	Total property tax and Library Cess (Rs. Ps.)
(17)	(18)	(19)	(20)	(21)	(22)

(Contd..)

Initials of the Commissioner	No. of Special Notice	No. of Revision Petition	Date of service of special notice	Date of receipt of revision Petition	Orders of the Commissioner	Property tax (Rs. Ps.)	Education Tax (Rs. Ps.)
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)

Property tax Education tax (rounded off to nearest rupee) (Rs)	Library Cess (rounded off to nearest rupee) (Rs)	Total Property tax and Library Cess (rounded off to nearest rupee) (Rs)	Initials of Commissioner	<b>Appeal</b>		
				No. of Appeal	Orders of the Appl. Commissioner	Initials of Appl. Commissioner
(31)	(32)	(33)	(34)	(35)	(36)	(37)

**SPECIAL NOTICE OF PROPERTY TAX  
NEW ASSESSMENT OR AMENDMENT**

ఆస్తిపన్ను గురించి క్రొత్త అసెస్మెంటును (పన్ను విధింపును) గురించి తేక సవరణ గురించి  
స్పెషల్ (విశేషమైన) నోటీసు

**Rule (4)**  
**Rule (10)**  
**Rule (11)**

of Schedule II to the Andhra Pradesh  
Municipalities Act, 1965

(1965 సంవత్సరపు ఆంధ్రప్రదేశ్ మునిసిపాలిటీల ఆక్టు యొక్క  
2వ షెడ్యూలు యొక్క 4, 10, 11వ విధి ననుసరించి

No.: \_\_\_\_\_ Date \_\_\_\_\_ Municipality  
సంబరు: \_\_\_\_\_ తేది: \_\_\_\_\_

To,  
Sri / Smt. \_\_\_\_\_  
Address \_\_\_\_\_

Take notice that by virtue of the power vested with Municipal Commissioner as per direction given by the Council in resolution under No. \_\_\_\_\_ dated \_\_\_\_\_ as per Rule (4) of the Schedule – II to the Andhra Pradesh Municipalities Act, 1965 / as per Rule 10 /11 of Schedule – II to the Act, the assessment in respect of your property (survey) Door No. \_\_\_\_\_ situated in \_\_\_\_\_ Street in this Municipality has until further notice been fixed at \_\_\_\_\_ increased for reasons specified below at Rs. \_\_\_\_\_ with effect from the half year commencing 1<sup>st</sup> April, 19\_\_\_\_\_/ 1<sup>st</sup> October, 19\_\_\_\_\_. In case you are dissatisfied with the assessment now fixed you can present a revision to the Municipal Commissioner within thirty / sixty days from the date of service of this notice. If no complaint against / objections to the assessment is presented within the above mentioned period of thirty / sixty days, the assessment will be final.

శ్రీ / శ్రీమతి \_\_\_\_\_

అడ్రసు \_\_\_\_\_

పురపాలక సంఘము తీర్మానము నెం. \_\_\_\_\_ తారీఖు \_\_\_\_\_  
ననుసరించి 1965 వ సంవత్సరపు ఆంధ్రప్రదేశ్ మునిసిపాలిటీల ఆక్టు యొక్క 2వ షెడ్యూలు యొక్క 4వ  
విధి ననుసరించి లేక విధి 10 / 11 ననుసరించి కమీషనరుకు యివ్వబడిన అధికారము వలన ఈ  
మునిసిపాలిటీలో \_\_\_\_\_, వీధిలో నున్నట్టి \_\_\_\_\_  
సర్వే / ఇంటి నెంబరు గల మీ సొత్తును గురించి అసెస్మెంటు (పన్ను విధింపు) తిరుగు నోటీసు ఇచ్చు  
వరకు 19\_\_\_\_\_ సం.కు ఏప్రిల్ 1వ తేది / అక్టోబరు 1వ తేది 19\_\_\_\_\_ సం. నుంచి ప్రారంభమగు అర్ధ  
సంవత్సరము మొదలుకొని ఈ క్రింద చూపబడిన మొత్తమునకు ఉదహరింపబడిన కారణమును బట్టి  
విధించబడినదని / హెచ్చింపబడినదని మీకు తెలియచేయడమైనది. ఇప్పుడు నిర్ణయించబడిన పన్ను  
విధింపు విషయమై మీరు అసంతృప్తిగానుండిన యెడల ఈ నోటీసు అందచేసిన తేదీనుండి ముప్పది /  
అరువది దినముల కాలములోగా కమీషనరు గారికి రివిజన్ (పునర్విచారణ కొరకు అర్జీని) దాఖలు  
చేయనగును. పై చెప్పిన ముప్పది / అరువది దినముల కాలములో పన్ను విధింపును గురించి ఎట్టి  
ఫిర్యాదు గాని ఆక్షేపణ గాని చేయబడని యెడల పన్ను విధింపు ఖాయముగా నుండును.

Existing assessment

Amount of Tax Rs.

Reasons for Increase,  
If any

ప్రస్తుతము పున్న విధింపు ఏదైన  
పున్న యెడల

సంవత్సరపు పన్ను  
అద్దె విలువ

మొత్తము  
రూ.

హెచ్చు చేయుటకు  
కారణములు ఏదైన పున్న  
యెడల అవి

Increased or new assessment: Rs.

హెచ్చు చేయబడిన లేక కొత్త పన్ను విధింపు ఏదైన : రూ.

Date or service of Notice :

నోటీసు అందచేసిన తేది :

**Form – D**

**[See Rule 10 (2)]**

**SPECIAL NOTICE OF PROPERTY TAX NEW ASSESSMENT OR AMENDMENT**

ఆస్తిపన్ను గురించి క్రొత్త అసెస్మెంటును (పన్ను విధింపును) గురించి లేక  
సవరణ గురించి స్పెషల్ (విశేషమైన) నోటీసు

Under { **Rule (4)** of Schedule II to the Andhra Pradesh  
**Rule (10)** Municipalities Act, 1965  
**Rule (11)**

ఆంధ్రప్రదేశ్ మునిసిపాలిటీల ఆక్టు, 1965 యొక్క 2వ షెడ్యూలు  
యొక్క 4, 10, 11వ విధి ననుసరించి

1. No. \_\_\_\_\_ dated \_\_\_\_\_ 19\_\_\_\_
2. Reference No. (as in list or register) \_\_\_\_\_
3. Name \_\_\_\_\_
4. Door No. \_\_\_\_\_
5. Street \_\_\_\_\_
6. Existing Assessment No. \_\_\_\_\_

ఏదైనా పున్న యెడల	Capital / Annual Rental Value	Rs. Ps.
	ప్రస్తుతపు అసెస్మెంటు (పన్ను విధింపు) సం. విలువ / ఆస్తి విలువ	రూ. పై.
	Amount of Tax	Rs. Ps.
	పన్ను మొత్తము	రూ. పై.
7. Increased or new assessment హెచ్చింపబడిన లేక క్రొత్త అసెస్మెంటు	Capital / Annual Rental Value	Rs. Ps.
	సం. విలువ / ఆస్తి విలువ	రూ. పై.
	Amount of Tax	Rs. Ps.
	పన్ను మొత్తము	రూ. పై.

8. Reasons for increased, if any

హెచ్చు చేయుటకు కారణములు  
ఏమైన యున్న యెడల

24

(1)	(2)	(3)	(4)
1.	Zone No.	Plinth area (b)	Nature of usage of (C)
2.	Nature of Construction (a) R.C.C. Posh Buildings (b) R.C.C. Ordinary Buildings (c) Madras Terraced or Jack Arch roofed or stone slabs or slates roofed buildings (d) Mangalore tiled roofed or Asbestos roofed or G.I. Roofed buildings (e) Country tiled buildings (f) Huts		
3.	Monthly rental value fixed Rs.		
<p style="text-align: right;">_____ Commissioner _____ Municipality</p>			

1. జోను సంఖ్య

2.	నిర్మాణ స్వభావము :	ప్లంట్ ఏరియా (బి)	వాడుక స్వభావం (సి)
	(ఎ) ఆర్.సి.సి. పోష్ భవనము (బి) ఆర్.సి.సి సాధారణ భవనము (సి) మద్రాస్ టెర్రస్ లేక జాక్ ఆర్చ్ కప్పు లేక రాతి స్లాబు కప్పులు లేక స్లేటు కప్పు గల భవనములు (డి) మంగుళూరు పెంకు లేక అస్ బెస్టాస్ లేక జి.ఐ. షీటు రూఫ్ భవనములు (ఇ) దేశీయ పెంకుటి భవనము (యఫ్) పూరిల్లు		
3.	నిర్ణయించిన నెలసరి అద్దె విలువ : రూ.		
<p style="text-align: right;">కమీషనరు _____ పురపాలక సంఘము</p>			

9. Date of Service of Notice

నోటీసు అందజేసిన తేది

Bill Collector

బిల్లు కలెక్టరు

Commissioner

కమీషనరు

**Form – E**

**(See Rule 11)**

**Register of Revision Petitions**

Date of		Amount of tax objected to								Amount of tax reduced by Commissioner if any:-								Net Amount of tax					
Serial No.	Name of the party	Assessment No.	Service of Notice	Receipt of Revision Petition	Property Tax	Education Tax	Library Cess	Surcharge	Total	Initials of the Commissioner	Orders of the Commissioner	Property Tax	Education Tax	Library Cess	Surcharge	Total	Property Tax	Education Tax	Library Cess	Surcharge	Total	Initials of the Commissioner Token of note in Demand Register	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24



**Form – F**

**(See Rule 12)**

**Monthly List of Buildings Requiring Levy of Property Tax or Revision of Property Tax**

<b>Existing Assessment</b>						
Ward No.	Door No.	Name and Address of the owner	No. in the Asst. Register	Annual Rental Value / Capital Value	Total Property Tax Rs. Ps.	Library Cess Rs. Ps.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Zone No.	Name of the Locality	Cause of Liability of Asst. or increase Asst.	Date of completion of the Building	Date of Occupation of the Building	Date of Demolition of the building
(8)	(9)	(10)	(11)	(12)	(13)

<b>Description of each storey of the Building</b>				<b>Amenities provided in the Building</b>			
Nature & Type of roofing	Nature & Type of flooring	Nature & Type of wood	Nature & Type of Walls	Electricity	Water Tap / Well	Whether connected with Municipal Drainage	Attached Bathroom
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

Contd..

Total adjacent premises in Sq. M.	Area of appurtenant land allowed under explanation to Section 87 of APM Act	Area to be taxed under VLT with Asst. No.	Name and occupation of the occupant (Owner / Tenant)	Type of Construction	Plinth area of building per each type of construction in Sq. M.	Nature of Use of the Building
(22)	(23)	(24)	(25)	(26)	(27)	(28)

Monthly rent notified per Sq. M. Of plinth area as per type of construction and nature of usage of the Building	Monthly rental value fixed Rs. Ps.	Reasons for increase / Decrease / omission	Asst. No. Allotted in the New Register	Gross ARV of the Building Rs. Ps.	Age of the Building 25 years and below / above 25 years	Allowances for repairs or depreciation / owner occupied residential building Rs. Ps.
(29)	(30)	(31)	(32)	(33)	(34)	(35)

ARV of the Building Rs.	Annual Rental value of the site and premises Rs.	Total Annual Rental Value Rs.	Revised Assessment as fixed by the Commissioner				
			Tax for general purposes Rs.	Water and Drainage Tax Rs.	Lighting Tax Rs.	Scavenging Tax Rs.	Education Tax Rs.
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)

Contd..

Total Property Tax (Rounded off to nearest rupee) Rs.	Library Cess (Rounded off to nearest rupee) Rs.	Total Property tax and Library Cess Rs.	Whether enter in the Asst. Book (Demand Register)	Initials of the Commissioner	No. of Special notice	No. of Revision Petition
(44)	(45)	(46)	(47)	(48)	(49)	(50)

Date of service of Special Notice	Date of receipt of Revision Petition	Orders of the Commissioner	Asst. Fixed on Revision Petition				
			Tax for general purposes Rs.	Water and Drainage Tax Rs.	Lighting Tax Rs.	Scavenging Tax Rs.	Education Tax Rs.
(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)

Total Property Tax Rs.	Library Cess Rs.	Total Property tax and Library Cess Rs.	Appeal		
			No. of Appeal	Orders of the Appellate Commissioner	Initials of the Appellate Commissioner
(59)	(60)	(61)	(62)	(63)	(64)

**Form – G**  
**(See Rule 12)**

**Monthly List of Vacant Lands Requiring Levy of Property Tax or Revision of Property Tax**

<b>Existing Assessment</b>									
Sl. No.	Patta No.	Survey and sub-division No.	Name of the owner with full address	No. in the Asst. Register	Area of land in Sq. M.	ARV or capital cost	Total Property tax	Description of land with measurements	Initials of the R.I.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

<b>Annual Rental Value / Capital Cost</b>					
Name of the occupant	Nature of usage of the land	In case of vacant land let out monthly rent as reported by owner or occupant or as estimated	Area of vacant land in Sq. M.	Capital value of the vacant land	Reasons for increase / decrease or omission
(11)	(12)	(13)	(14)	(15)	(16)

<b>Asst. as fixed by the Commissioner</b>						
Asst. No. Allotted in the new register	Property tax (Rs. Ps.)	Education Tax (Rs. Ps.)	Total property tax (rounded off to nearest rupee) (Rs.)	Library Cess (rounded off to nearest rupee) (Rs.)	Total property tax and Library Cess (Rs.)	Whether entered in the Asst. Book (Demand Register)
(17)	(18)	(19)	(20)	(21)	(22)	(23)

(Contd..)

Initials of the Commissioner	No. of Special Notice	No. of Revision Petition	Date of service of special notice	Date of receipt of revision Petition	Orders of the Commissioner	Property tax (Rs.)	Education Tax (Rs.)
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)

Property tax Education tax (rounded off to nearest rupee) (Rs)	Library Cess (rounded off to nearest rupee) (Rs)	Total Property tax and Library Cess (Rs)	Initials of Commissioner	Appeal		
				No. of Appeal	Orders of the Appl. Commissioner	Initials of Appl. Commissioner
(32)	(33)	(34)	(35)	(36)	(37)	(38)

**Form – H**

**[See Rule 13 (1)]**

**Notice of Demand for Carriage, Cart and Animal Tax**

Assessment No. \_\_\_\_\_ Municipality

To,

\_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

The Tax due by you for the carriage, carts and animals believed to be in your possession as specified on reverse for the year ending 31<sup>st</sup> March, 19\_\_\_\_\_ is Rs.\_\_\_\_\_.

This amount is payable at the Municipal Office within 15 days from the date of service of this notice. If it is not paid within that period and you do not show sufficient cause why the same should not be paid, a warrant will be issued for the distraint of your property, and for each such warrant a fee of 12 paise will be leviable. If the tax and fee still remain unpaid, your property will be liable to be distrained, vide Rules 30 to 34 of Schedule II to Andhra Pradesh Municipalities Act, 1965.

In case you are dissatisfied with the above assessment you can prefer an appeal to the Appellate Commissioner within 15 days, subject to the conditions, etc., laid down in Rules 22 to 25 of Schedule II to the Act.

Date of Service of Notice \_\_\_\_\_ 19\_\_\_\_\_

Manner of Service of Notice.

Bill Collector.

Commissioner.

Serial Number in yearly list.

Name

Date of Notice of Demand

Date of Service of Notice of Demand

Manner of Service of Notice of Demand

Signature of the Officer serving the Notice of Demand

Manger.

Signature of Commissioner.

\_\_\_\_\_

This is no receipt. A printed receipt should be demanded on paying the amount.

Persons paying by cheques should add commission at Bank Rates to the amount of cheque drawn.

-----

**Form – H (Contd..)**

**[See Rule 13 (1)]**

Carriages and Carts				Animals				Remarks
Description	No.	Rate Rs. P.	Amount Rs. P.	Description	No.	Rate Rs. P.	Amount Rs. P.	
(1)	(2)	(3)	(4)		(6)	(7)	(8)	(9)

**Form – I**

**[See Rule 13 (2)]**

**List of Carriages, Carts and Animals subject to tax for the year ending 31<sup>st</sup> March 19**

No. of licenses taken out in the previous year				Demand				Service of Notice		No. of Licences						
				Carriages and Carts		Animals				Carriages and Carts			Animals			
Serial No.	Carriages and Carts	Animals	Name of Party	Address	Description	Number	Amount	Description	Number	Amount	Date of transmission of printed table	Date	Number	No. of Warrant	Remarks	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	

(Contd..)



Amount Paid						Remission and Writes off		
April Rs. Ps.	May Rs. Ps.	June Rs. Ps.	July Rs. Ps.	August Rs. Ps.	September Rs. Ps.	October Rs. Ps.	November Rs. Ps.	December Rs. Ps.
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)

Remission and Writes off			Carriage Tax Rs. Ps.	Animal Tax Rs. Ps.	Balance	Carriage Tax Rs. Ps.	Animal Tax Rs. Ps.	No. of Licenses of next year for Carriage and Animals Rs. Ps.
January Rs. Ps.	February Rs. Ps.	March Rs. Ps.			No. and Date of Council Resolution Rs. Ps.			
(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)

**Form – J**

**[See Rule 13 (2)]**

**List of Carriages, Carts and Animals which have newly become subject to tax**

Sl. No.	No. of licenses if any, in the previous year		Name of Part	Address	Carriages and Carts		
	Carriage or Cart	Animal			Date from which used	Description	Number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Animals			Entered in the yearly List		
Amount Rs.Ps.	Description	Number	Amount Rs. Ps.	Number	Initials
(9)	(10)	(11)	(12)	(13)	(14)
<div>Station : Date :<div>Bill Collector or other Officers</div></div>					

**Form – K**

**(See Rule 14)**

**Register of Appeals to the Year 19 \_\_\_\_\_**

**Note : In the case of property tax, the details of the tax should be noted in column 7, 9 and 13 as shown below:**

Sl. No.	Name of the party	Date of	Service of Notice	Receipt of Appeal	No. and date of disposal of Revision Petition by Commissioner	Amount of yearly tax appealed against
		Assessment No.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Ground of Appeal and Name of Profession in the Case of Profession Tax	Amount of Tax paid under protest	Date of credit of Tax paid under protest	Initials of Manager	Final orders of Appellate Commissioner	Amount of Tax remitted if any Rs. Ps.
(8)	(9)	(10)	(11)	(12)	(13)

Contd..



<sup>25</sup> **FORM – L**

**Survey of data relating to prevailing rental values of all categories of rented buildings**

**in \_\_\_\_\_ Municipality**

Zone No:

Sub-Zone No:

Nature of Construction:

Type of usage:

S. No	Door No.	Existing		Name of the tenant	Cellar / G.Floor, 1 Floor / other Floors	Plinth Area (Sq.m)	Prevailing MRV (Rs)	Remarks
		Property Tax per annum (Rs.)	Gross MRV (Rs.)					
1	2	3	4	5	6	7	8	9

<sup>25</sup> Inserted by G.O. Ms. No. 650 dated 15-12-2006 of MA & UD Department

MUNICIPALITY

**Appeal to Tenants of Rented Buildings**

**Levy of Property Tax - Survey to gather information  
relating to prevailing rental values of rented buildings.**

1) \_\_\_\_\_Municipality has initiated the process of levy of Property Tax to come into force from 01-04-2015. Levy of Property Tax envisages fixation of Annual Rental Value of lands and buildings and Property Tax thereon with reference to the following factors:

- 1) Location of the Building
- 2) Type of Construction
- 3) Plinth Area
- 4) Age of the Building
- 5) Nature of Usage.

**2) Various Steps in Levy of Property tax :**

**First step:** The Municipality is divided in to territorial zones for fixation of monthly rental value and assessment of Property Tax thereon based on availability of civic amenities and various other facilities.

**Second step:** The buildings situated in each zone will be classified into 6 categories based on the type of construction.

**Third step:** The buildings will be further classified into 10 or more categories taking into consideration the nature of use of the buildings.

**Fourth step:** Monthly rental value per sq.mt of plinth area for various categories of buildings in each zone will be fixed based on nature of construction and nature of usage. To arrive it monthly rental value per sq.mt of plinth area, it is now proposed to conduct survey for gathering information relating to prevailing rental values of 20 percent of the rented buildings of various categories in a Zone and arrive at average monthly rental value fixable per sq.mt of plinth area for each category of building.

**Fifth step:** Draft notification will be published in Form-'A' in a daily News paper and District Gazette providing for monthly rental value per sq. mt. of plinth area for various categories of buildings for all zones and calling for objections and suggestions from the public regarding the division of Municipality into zones and monthly rental value fixable for each sq.mt of plinth area in each zone.

**Sixth step:** A final notification will be issued fixing monthly rent per sq.mt of plinth area for all categories of buildings after considering the objections and suggestions received from the public and publish it in a daily news paper and District Gazette.

3. Municipal staff is being deputed now to gather information relating to plinth area and prevailing rental values of various categories of rented buildings in a zone for issue of a draft notification in this regard. The occupants of rented buildings are requested to extend their co-operation in this matter.

Date:

Commissioner,

\_\_\_\_\_ Municipality

## మున్సిపాలిటి

### అద్దె భవనములలో నివాసము వున్న కిరాయిదారులకు మనవి

#### **ఆస్తిపన్ను విధింపు -**

**అద్దె భవనాలకు ప్రస్తుతము ఉన్న అద్దె విలువకి సంబంధించిన సమాచార సేకరణకు సర్వే**

1) ఆస్తిపన్ను విధింపు తేది ----- నుండి అమలులోకి వచ్చే విధంగా మున్సిపాలిటి చేపట్టింది. ఆస్తిపన్ను విధింపులో భూముల మరియు భవనాల వార్షిక అద్దె విలువ స్థిరీకరణ మరియు వాటి ఆస్తిపన్ను ఈ క్రింది అంశాల ప్రాతిపదికగా ఉంటాయి.

1. భవనం ఉన్న ప్రాంతం
2. నిర్మాణ విధానం
3. ప్లీంత్ ఏరియా (నిర్మాణ విస్తీర్ణం)
4. భవనము ఎప్పుడు నిర్మించారు ?
5. దేనికై ఉపయోగిస్తున్నారు ?

2) ఆస్తిపన్ను విధింపులో వివిధ చర్యలు:

**మొదటి చర్య :** నెలవారీ అద్దె స్థిరీకరణ మరియు ఆస్తిపన్ను నిర్ధారణ కొరకు లభించే పౌర వసతులు మరియు వివిధ సదుపాయాల ఆధారముగా మున్సిపాలిటిని ----- ప్రాదేశిక జోన్లుగా విభజించడం జరుగుతుంది.

**రెండవ చర్య :** ప్రతి జోన్లో ఉన్న కట్టడాలను, వాటి నిర్మాణ స్వభావాన్ని బట్టి - ఆరు తరగతులుగా వర్గీకరించబడును.

**మూడవ చర్య :** ఆ కట్టడాలను ఉపయోగించే స్వభావాన్ని బట్టి వాటిని ----- తరగతులుగా విభజించబడును.

**నాల్గవ చర్య :** ప్రతి జోన్లో ఉన్న వివిధ క్యాటగిరీల భవనములకు ప్రతి చదరపు మీటరు ప్లీంత్ ఏరియా నెలవారీ అద్దె, ఆ కట్టడం (బిల్డింగ్) నిర్మాణ స్వభావము మరియు దాన్ని ఉపయోగించే స్వభావం ఆధారముగా స్థిరపరచడం జరుగుతుంది. ప్లీంత్ ఏరియా చదరపు మీటరు నెలవారీ అద్దె నిర్ధారించుటకు, అయా జోన్లలోని వివిధ క్యాటగిరీల అద్దె భవనాలకు అయా ప్రాంతాల్లో అమలులో ఉన్న అద్దెలకు సంబంధించిన సమాచారము సేకరించాలని మరియు ప్లీంత్ ఏరియాలో ప్రతి చదరపు మీటరుకు సగటు నెలసరి అద్దె నిర్ధారించాలని ప్రతిపాదించడమయినది.

**ఐదవ చర్య :** అన్ని జోన్లకు వివిధ క్యాటగిరీల భవనాల ప్లీంత్ ఏరియా ప్రతి చదరపు మీటరుకు నెలసరి అద్దె తెలుపుతూ దినపత్రికలోను, జిల్లా గెజిట్లోను



ముసాయిదా ఫారం 'ఎ' జారీ చేస్తూ, మున్సిపాలిటిని జోన్లుగా విభజించే విషయంలోను, ప్రతి జోనులోను ప్లింత్ ఏరియాకి సంబంధించి ప్రతి చదరపు మీటరుకు నెలవారీ అద్దె నిర్ధారించే విషయంలోను, ప్రజల అభ్యంతరాలు, సలహాలు కోరడం జరుగుతుంది.

**అరవ చర్య :** ప్రజల నుండి అభ్యంతరాలు, సలహాలు పరిశీలించిన పిమ్మట భవనాల అన్ని క్యాటగిరీల ప్లింత్ ఏరియా ప్రతి చదరపు మీటరుకు నెలసరి అద్దె నిర్ధారిస్తూ తుది నోటిఫికేషన్ జారీ చేయబడుతుంది.

ప్రతి జోనులోను, వివిధ క్యాటగిరీల అద్దె భవనాలకు సంబంధించి, ప్రస్తుతం అమలులో ఉన్న అద్దెలు మరియు అ భవనాల ప్లింత్ ఏరియా సమాచారం సేకరించే నిమిత్తం మునిసిపల్ సిబ్బందిని పంపడం జరుగుతుంది. అయా అద్దె భవనాల్లో నివసించే వారంతా ఈ సర్వే విషయంలో మునిసిపల్ సిబ్బందికి, తమ పూర్తి సహకారం అందించగలరని మనవి చేయడమైనది.

**తేది:**

**కమీషనరు**  
-----మున్సిపాలిటి

### **Annexure – III**

**Copy of circular Roc. No. 5227 /2012/F1 Dated 16.03.2012 of  
Director of Municipal Administration, A.P., Hyderabad  
(See Chapter – 5 & Para – 5.22.3)**

**Sub:-** Property Tax – Revision petitions and Appeals – Disposal of Revision petitions and Appeals – Certain instructions issued - Reg.

**Ref.:** This office letter Roc. No. 17471/2010/F1 dated 17-4-2011 addressed to all Municipal Commissioners in the State.

\*\*\*\*\*

During the training programmes conducted from time to time on assessment and general revision of property tax, detailed instructions have been issued to all Municipal Commissioners on assessment of property tax and general revision of property tax including the procedure to be followed for disposal of revision petitions and appeals. However, it is noticed that several Municipal Commissioners and Regional Directors-cum-Appellate Commissioners are not passing speaking orders while disposing off the revision petitions and appeals. Hence the following instructions are issued for proper disposal of revision petitions and appeals filed against the property tax assessments fixed by the Municipal Commissioners.

#### **2. Filling of Revision Petitions:**

**2-1.** The owners of properties are entitled to file revision petitions within 30 days from the date of service of special notice showing the property tax fixed in respect of the following cases under Rules 10 and 11 of Schedule II of A.P. Municipalities Act, 1965.

- i. When property tax assessment books have been prepared for the first time in the Municipality
- ii. Whenever a general revision of property tax assessment books has been completed.
- iii. Whenever property tax is revised through monthly lists

**2-2.** In addition, any person may, at any time not being less than 30 days before the end of a half-year move the Commissioner by revision petition to reduce the tax to which his liable under Rule 12 of Schedule II of A.P. Municipalities Act, 1965.

#### **3. Register of Revision Petitions:**

**3-1.** As soon as a revision petition is received in municipal office from a tax payer against the property tax assessment fixed by the Commissioner, the revision petition shall be entered in a Register of revision petitions in “Form – E” appended to Andhra Pradesh Municipalities (Assessment of taxes) Rules, 1990. A serial number shall be given to each revision petition and all columns in the register shall be filled up.

**3-2.** A docket sheet shall be prepared for every revision petition with the following information.

- |      |                      |   |
|------|----------------------|---|
| i.   | Serial Number        | - |
| ii.  | Name of the owner    | - |
| iii. | Door No.             | - |
| iv.  | Locality             | - |
| v.   | Zone Number          | - |
| vi.  | Type of construction | - |
| vii. | Nature of usage      | - |

viii.	Plinth area in Sq. Mts.	-
ix.	Monthly rental value fixed per Sq. Mts. of plinth area as per the gazette notification	-
x.	Monthly rental value fixed on the property	-
xi.	Half-yearly property tax	-
xii.	Date of service of special notice	-
xiii.	Date of receipt of revision petition	-
xiv.	Whether the revision petition has been received within 30 days from the date of service of special notice	-
xv.	Whether the revision petition has been received under Rule 12 of Schedule II (Taxation and Finance) Rules of A.P. Municipalities Act, 1965 and if so whether the petition has been received within the time	-
xvi.	Date of hearing	-
xvii.	Orders of the Commissioner in brief	-
xviii.	Property tax fixed after disposal of revision petition	-
xix.	Initials of the Commissioner	-

#### **4. Hearing of the Revision Petition:**

The Commissioner shall give an opportunity to the petitioner to appear either in person or by an authorized agent to represent his case in respect of revision petition at the municipal office. For this purpose, hearing notice shall be served on the petitioner informing the date and time of hearing. A reasonable time of one week to ten days shall be given to the petitioner in the hearing notice to appear in the municipal office. At the time of hearing, the Commissioner shall record the statement of the petitioner regarding the submissions made by him for reduction of property tax. After recording the statement of the petitioner by the Commissioner, signature of the petitioner shall be obtained on the statement.

#### **5. Orders of the Commissioner on the Revision Petition:**

After completing the hearing of the revision petition, the Commissioner shall pass a speaking order. In simple terms, a speaking order is an order that speaks for itself. The order should contain all the details of the issue, pleadings of the petitioner, clear findings of the competent authority on the issue and should appear as a reasoned order.

The speaking order, among others, may be passed in the following manner:

- i. Details of the building on which property tax is levied
- ii. Grounds stated by the petitioner in the revision petition for reduction of property tax
- iii. Submissions made by the petitioner at the time of hearing of revision petition as recorded in the statement of the petitioner.
- iv. Detailed reasons for confirmation of the property tax or reduction of property tax
- v. Direction to the petitioner to pay the property tax fixed on the revision petition within 15 days from the date of receipt of orders from the Commissioner
- vi. Intimation to the petitioner that an appeal can be preferred to the Appellate Commissioner-cum-Regional Director within 15 days of the receipt of the orders from the Commissioner on the revision petition duly paying the property tax as specified in the order.

After disposal of the revision, necessary entries shall be made in the Register of revision petitions.

6. A model speaking order on disposal of revision petition for reduction of property tax is herewith enclosed.

**7. Appeals:**

**7-1.** An appeal shall lie to an Appellate Commissioner-cum-Regional Director in respect of orders passed by the Commissioner on the disposal of revision petitions filed by the owners of the buildings for reduction of property tax. As soon as an appeal is received in municipal office, it shall be entered the Register of Appeals in Form-K appended to Andhra Pradesh Municipalities (Assessment of taxes) Rules, 1990.

**7-2. Consultation with Municipal Chairperson:**

As per Rule 22 (2) of Schedule – II of A.P. Municipalities Act, 1965, the Appellate Commissioner-cum-Regional Director shall dispose of the appeals in consultation with Chairperson of Municipality concerned.

As seen from the Case Law on this subject “For purpose of the disposal of the appeal, the requirement of consultation would be satisfied if the Appellate Commissioner communicates his comment on the appeal to the Chairman and invites his remarks to the same and proceeds to dispose of the appeal by affording an opportunity to the Chairman of the Council to attend on the date of hearing. If he intends to add to the comments already made by him or to suggest alternative comments by person, he can do so. In the event of the Chairman of the Council not availing of the opportunity of personal deliberation, it can be concluded that nothing further is to be consulted and on the basis of consultation by correspondence, the Appellate Commissioner can dispose of the appeal”.

**7-3.** In addition to the above, the Appellate Commissioners may follow the procedure suggested for disposal of revision petitions while disposing of the appeals and also follow the model order for disposal of revision petitions duly making necessary modifications at their level at the time of issuing orders on the disposal of appeals.

**8.** Commissioners of Municipal Corporations are instructed to follow the instructions issued in the circular for disposal of complaints petitions filed against property tax assessments duly following the provisions of GHMC Act, 1955 and Rules issued there under.

**Sd/- Dr. B. Janardhana Reddy**  
**Director of Municipal Administration**

**Encl.:** Model proceedings on disposal of revision petitions.

To,  
Commissioners of all Municipalities in the State  
Commissioners of all Municipal Corporations except GHMC  
All Regional Directors-sum-Appellate Commissioners in the state

Copy submitted to Secretary to Government, MA & UD Department, Secretariat

**(MODEL) Proceedings of the Commissioner, \_\_\_\_\_ Municipality**

**Present :**

**Proceedings No.** \_\_\_\_\_ **dated** \_\_\_\_\_

**Sub.:** Property Tax – House No. \_\_\_\_\_ Locality \_\_\_\_\_ - Revision  
Petition filed for reduction of property tax – Disposal of revision petition under  
Rules 13 and 14 of Schedule II of A.P. Municipalities Act, 1965 – Orders  
Passed – Reg.

**Read:** Revision petition dated \_\_\_\_\_ from Sri / Smt. \_\_\_\_\_

**ORDER:**

Property tax is levied on building bearing door no. \_\_\_\_\_ located  
in \_\_\_\_\_ at Rs. \_\_\_\_\_ per half-year w.e.f  
\_\_\_\_\_.

**2. The details of the building as seen from the municipal records are as follows:**

- |       |   |   |
|-------|---|---|
| i.    | Name of the owner   | - |
| ii.   | Door No.  | - |
| iii.  | Locality  | - |
| iv.   | Zone Number   | - |
| v.    | Type of construction  | - |
| vi.   | Nature of usage   | - |
| vii.  | Plinth area in Sq. Mts..  | - |
| viii. | Monthly rental value fixed per Sq. Mts. of<br>plinth area as per the gazette notification | - |
| ix.   | Monthly rental value fixed on the property  | - |
| x.    | Half-yearly property tax  | - |

**3. The details of admissibility of revision petition are as follows:**

- |      |   |   |
|------|---|---|
| i.   | Date of service of special notice   | - |
| ii.  | Date of receipt of revision petition  | - |
| iii. | Whether the revision petition has been received<br>within 30 days from the date of service of special notice  | - |
| iv.  | Whether the revision petition has been received<br>under Rule 12 of Schedule –II (Taxation and Finance)<br>Rules of A.P. Municipalities Act, 1965 and if so whether<br>the petition has been received within the time | - |

Sri / Smt. \_\_\_\_\_ owner of the building has filed a  
revision petition in the reference cited for reduction of property tax duly mentioning the  
following grounds for reduction of property tax.

- |    |       |
|----|-------|
| 1. | _____ |
| 2. | _____ |
| 3. | _____ |
| 4. | _____ |
| 5. | _____ |

4. A hearing notice is served on the owner of the building to appear in person or by an authorized agent on \_\_\_\_\_ (date) at municipal office to represent his case in connection with the disposal of revision petition filed. Sri / Smt. \_\_\_\_\_ owner of the building / Sri / Smt. \_\_\_\_\_ agent of the owner attended the hearing in municipal office on \_\_\_\_\_ and made the following submissions for reduction of property tax

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

A statement is recorded from the owner of the building / agent of the owner of the building regarding the submissions made by him / her for reduction of property tax.

5. The information available in municipal records relating to assessment of property tax has been verified with the contents of the revision petition and submissions made by the owner of the building at the time of hearing of the revision petition and the entire matter has been carefully considered. The following contentions made by the petitioner in his revision petition are not in accordance with the information available in municipal records / with the field study conducted again after hearing of the revision petition.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

6. Similarly, the following submissions made by the owner of the building at the time of hearing of revision petition are not in accordance with the information available in municipal records / with the field study conducted again after hearing of the revision petition.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

7. In the circumstances, it is concluded that property tax on building bearing no. \_\_\_\_\_ located at \_\_\_\_\_ is levied as per the gazette notification no. \_\_\_\_\_ dated \_\_\_\_\_ issued by the municipality showing monthly rent fixed per Sq. m. plinth area. Hence, the property tax already levied at Rs. \_\_\_\_\_ per half-year is confirmed with effect from \_\_\_\_\_.

#### **Alternatively**

8. The entire matter is considered carefully as per the information available in municipal records. The following contentions made by the petitioner in his revision petition are accepted duly verifying the information available in municipal records / with the field study conducted again after hearing of the revision petition.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

9. Similarly, the following submissions made by the owner of the building at the time of hearing of revision petition are accepted duly verifying the information available in municipal records / with the field study conducted again after hearing of the revision petition.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

10. In the circumstances, the monthly rental value fixed on the building bearing no. \_\_\_\_\_ located at \_\_\_\_\_ has been reduced from Rs. \_\_\_\_\_ to Rs. \_\_\_\_\_. Accordingly, half-yearly property tax on the above building has been reduced from Rs. \_\_\_\_\_ to Rs. \_\_\_\_\_.

11. The petitioner is directed to pay the property tax fixed on the disposal of the revision petition with in 15 days from the date of receipt of this order.

12. The petitioner is further informed that an appeal can be preferred to the Appellate Commissioner-cum-Regional Director \_\_\_\_\_ within 15 days from date of the receipt of this order duly paying the property tax as specified in the order.

**Commissioner**  
\_\_\_\_\_ **Municipality**

To,  
Sri / Smt. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_.

Copy to Revenue Officer / Revenue Inspector for necessary action.

## **Annexure – IV**

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

- |  |   |                          |
|--|---|--------------------------|
| 1. Division of Municipalities into zones   | : | 1.11.2014 to 10.11.2014  |
| 2. Survey of prevailing rental values of 20% of rented buildings of all categories   | : | 11.11.2014 to 30.11.2014 |
| 3. Publication of the Draft notification in Form 'A' showing the monthly rent proposed for Sq.mt of plinth area  | : | 05.12.2014               |
| 4. Tabulation of objections / suggestions received from the public along with remarks of the Commissioner thereon and convene informal meeting with the chairperson and all members of council for receiving their suggestions | : | 25.12.2014               |
| 5. Consultation with Property Tax Board on draft notification  | : | 31.12.2014               |
| 6. Publication of Final Notification in Form- A  | : | 15.01.2015               |
| 7. Preparation of Property Tax Assessment List of Buildings in Form – 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 Municipality into zones is completed by constituting required number of teams)                     |   |                          |
| 8. Issue of Public Notice under Rule 10(1) of Schedule II of APM Act, 1965   | : | 25.02.2015               |
| 9. Preparation of special notices  | : | 1.2.2015 to 10.3.2015    |
| (Note: Preparation of special notices shall be started simultaneously as soon as one assessment book is completed without waiting for completion all assessments books)  |   |                          |
| 10. Service of special notices   | : | 11.03.2015 to 31.03.2015 |



**Annexure – V**

**Progress Report on Levy of Property Tax for the weekending \_\_\_\_\_**

<b>Name of the Municipality</b>	<b>Date of division of Municipality into zones</b>	<b>No. of rented buildings for which rental data has to be gathered</b>	<b>No. of rented buildings for which data is gathered</b>	<b>Cumulative no. of buildings for which data is gathered</b>	<b>Date of issue of draft notification in Form – A</b>	<b>Date of issue of final notification in Form A</b>	<b>Total No. of assessments</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

<b>No. of assessments covered in Form B</b>	<b>Cumulative no of assessments covered in Form B</b>	<b>Balance no. of assessments</b>	<b>No. of special notices prepared</b>	<b>Cumulative no. of special notices prepared</b>	<b>Balance of special notices to be prepared</b>
(9)	(10)	(11)	(12)	(13)	(14)