

The Rules relating to Valuation of Government and Railway Buildings for the Purposes of Property Tax

TAMILNADU

India

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The Rules relating to Valuation of Government and Railway Buildings for the Purposes of Property Tax Published vide Notification S.R No. A-764 of 1973 In exercise of the powers conferred by sub-section (1) of section 431 of the Madurai City Municipal Corporation Act 1971 (Tamil Nadu Act 15 of 1971), the Governor of Tamil Nadu hereby makes the following rules regarding the manner in which and the person or persons by whom, the value of the lands, the present cost of erecting the buildings and the amount to be deducted for depreciation, shall be estimated or revised in respect of military, Government and railway building within the jurisdiction of the Madurai Corporation Council.

1.

For the purposes of assessment of military buildings and buildings belonging to the State Government and Railway buildings to property tax, the following rules shall, notwithstanding anything contained in the provisions of Schedule II to the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) (hereinafter referred to as the "Act") apply to the estimation of the cost of erecting the buildings, the amount to be deducted for depreciation and the value of lands occupied by or appurtenant to the buildings.

2.

In the case of a railway building, the present cost of erecting the building, the amount to be deducted from such cost on account of depreciation and value of the lands occupied by, or appurtenant to, the building shall be estimated as laid down below:- (1) The present cost of erecting a building shall be deemed to be its book value for a period of five years after its construction. (2) In the case of a building which has been in existence for a period exceeding five years after its construction, the

present cost of erecting the building, shall be fixed by a committee consisting of-(a)the Commissioner, Corporation of Madurai;(b)the Executive Engineer of the Public Works Division in which the Corporation is situated; and(c)one representative of the Southern Railway Administration chosen by its General Manager.(3)In the case of land occupied by, or appurtenant to, a building its value shall be fixed by the committee referred to in clause (2).(4)The amount to be deducted from the present cost of erecting the building on account of depreciation shall be determined by the committee mentioned in clause (2). Such depreciation shall be allowed in the case of all buildings, whether new or old having regard to the date of their construction, and shall not be less than 10 per cent of the present cost of erecting them.(5)The Commissioner, Corporation of Madurai, shall convene the meetings of the committee.(6)No business shall be transacted by the committee, unless the three members are present.(7)The committee shall decide the areas of land which shall be deemed to be appurtenant to buildings in accordance with the bye-laws, if any, made by Corporation council under clause (4) of section 433 of the Act.(8)The committee shall have power to revise its decision in respect of the valuation of a building. The Commissioner, Corporation of Madurai or the General Manager of the Railway Administration may, not less than sixty days before the commencement of a half year by application in writing move the committee for the alteration of the valuation of the building. Copies of all such applications made by either of them shall be immediately communicated to the members of the committee. Any objection to the alteration of the valuation of any building applied for, shall be duly considered by the committee before disposing of the application:Provided that in cases where the valuation of a building calls for revision, no reference to the committee need be made when there is an agreement between the Commissioner, Corporation of Madurai and the General Manager of the Railway Administration.(9)On all points on which there is a difference of opinion among members of the committee, the opinion of the majority shall prevail.

3.

In the case of a building belonging to the State Government, the present cost of erecting the building, the amount to be deducted from such cost on account of depreciation and the value of the lands occupied by, or appurtenant to, the building shall be estimated, as laid down below:-(1)The present cost of erecting a building shall be deemed to be its book value for a period of five years after its construction.(2)In the case of a building which has been in existence for a period exceeding five years after its construction, the present cost of erecting the building shall be fixed by a committee consisting of-(a)The Commissioner, Corporation of Madurai;(b)The District Forest Officer in case the buildings belong the Forest Department, the Assistant Engineer (Marine) in case of the building belongs the Port Department and Executive Engineer in other cases; and(c)the Collector of the Madurai district.(3)The amount to be deducted from the present cost of erecting the building on account of depreciation shall be determined by the committee mentioned in clause (2).(4)In the case of a land occupied by, or appurtenant to, a building its value shall be fixed by the committee referred to in clause (2).(5)The committee referred to in clause (2) shall meet and estimate the value of lands occupied by, or appurtenant to, buildings belonging to the Forest and Port departments. In the case of lands occupied by, or appurtenant to, buildings other than those belonging to the Forest and Fort departments, the Collector of Madurai district may, in his discretion, call for a meeting of the committee or obtain the opinion of the other members of the committee through

correspondence.(6)On all points on which there is a difference of opinion among the members of the committee, the opinion of the majority shall prevail.

4.

In the case of a military building, the present cost of erecting the building, the amount to be deducted from such cost on account of depreciation and the value of lands occupied by, or appurtenant to, the building, shall be estimated as laid down below:-(1)The present cost of erecting a building and the amount to be deducted from such value on account of depreciation shall be worked out by the Garrison Engineer and the estimate so worked out shall be submitted by him to the Military Estates Officer, [Chennai] [Substituted for the word 'Madras' by the City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).] Circle, who shall forward the estimate to the Commissioner Corporation of Madurai.(2)The value of the land occupied by, or appurtenant to, the building shall be fixed by a committee consisting of the Collector of the Madurai district, the Military Estates Officer, [Chennai] [Substituted for the word 'Madras' by the City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).] Circle, and the Commissioner, Corporation of Madurai.(3)The Commissioner, Corporation of Madurai shall, then, proceed to assess the military buildings to property tax on the basis of estimate and value referred to in clauses (1) and (2).(4)On all points on which there is a difference of opinion among the members of the committee, the opinion of the majority shall prevail.

5.

If the valuation of any building referred to in these rules-is not completed before the beginning of the half-year with effect from which it is to be assessed or its assessment is to be revised, the Commissioner, Corporation of Madurai may assess the building provisionally on his own valuation in case it is assessed for the first time and in accordance with the existing valuation in other cases.The difference, if any, between such assessment and that based on the valuation of the building as determined under rule 2, rule 3 or rule 4, as the case may be, shall be adjusted as soon as possible after such determination.