

Bihar Property Tax Board Rules, 2013

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Rule BIHAR-PROPERTY-TAX-BOARD-RULES-2013 of 2013

- Published on 6 February 2013
- Commenced on 6 February 2013
- [This is the version of this document from 6 February 2013.]
- [Note: The original publication document is not available and this content could not be verified.]

Bihar Property Tax Board Rules, 2013Published vide Notification No. 5(uO) fofo/k-01/2012-239/uO foo,oaovkofoo, dated 6.2.2013Last Updated 10th February, 2020No. 5(uO) fofo/k-01/2012-239/uO foo,oaovkofoo - In exercise of the powers conferred under Section 419 read with Section 138 A of the Bihar Municipal Act, 2007 (Bihar Act, 11 of 2007), the Governor of Bihar is pleased to make the following Rules:-

1. Short Title, Extent and Commencement.

(1)These Rules may be called the Bihar Property Tax Board Rules, 2013.(2)It shall extend to the whole of the state of Bihar(3)It shall come into force from the date as the State Government may, by notification, appoint.

2. Definitions.

(1)In these Rules, unless there is anything repugnant in the subject or context,(a)"Board" means the Bihar Property Tax Board;(b)"Fund" means the Bihar Property Tax Board Fund referred to in section 19;(c)"Government" means Government of Bihar(d)"Municipality" means a Municipal Corporation or Municipality or Nagar Panchayat as defined in the Bihar Municipal Act, 2007.(e)"Notification" means a notification published in the Official Gazette of the State Government;(f)"Property Tax" means the Holding Tax based on the annual rental value of lands and buildings determined and to be levied under the Bihar Municipal Act, 2007;(g)"Regulations" means regulations made under Rule 21;(h)"State Government" means the State Government of Bihar.(2)Words and expressions used in this Act but not defined shall have the same meaning as assigned to them in the Bihar Municipal Act, 2007

3. Establishment of the Board.

- The State Government may, by notification, establish, for the purposes of this Act, a Board to be called the Bihar Property Tax Board.

4. Composition of the Board.

(a)The Board shall consist of a Chairperson, two members and a Secretary.(b)The Chairperson shall be a person who is or has been an officer of the State Government not below the rank of Secretary to the Government.(c)The other members shall be those having knowledge and experience in the fields of municipal administration, and valuation of properties or property tax assessment for a minimum period of 5 years in any Municipal Corporation in India on a position not lower than the rank of class I officer in the State Government.(d)Chairperson and Members of the Board shall be appointed by the State Government initially for a period of 5 years and their appointment may be extended for a further period up to 5 years by the State Government. provided that Chairman, members and Secretary of the Board shall not be above the age of 62 years at the time of their appointment and shall not hold the office beyond the age of 65 years, irrespective of their tenure of appointment. The terms and conditions of their service, including salaries and allowances, shall be such as may be determined by the State Government.(e)The person appointed as Chairperson or Member of the Bihar Property Tax Board may, by writing under his hand addressed to the Principal Secretary, Urban Development and Housing Department, State Government of Bihar resign his office; and(f)The person appointed as Chairperson or Member of the Bihar Property Tax Board may be removed from office in the manner as specified by the State Government.(g)The Secretary of the Board shall be appointed by the State Government from the existing pool of officers or .from outside in consultation with the Chairman of the Board.

5. Validation.

- Notwithstanding anything contained elsewhere in these Rules, no action of the Board shall be invalid or otherwise called in question merely on the ground of the existence of any vacancy in the office of the members of the Board.

6. Roles and Responsibilities of the Board.

- The Board will act as an adviser to the State Government in respect of optimizing assessment, collection and recovery of Property Tax by Urban Local Bodies in the State.The key roles and responsibilities are(1)To undertake directly or through an agency, enumeration of all lands and buildings in each municipality once in five years to widen the tax net and maintain an updated database of properties in the urban local bodies in the state based on this periodical survey;(2)Suggest the State Government methods and procedures for review and updating the rental values or market values of lands and buildings every 5 years or earlier;(3)Suggest measures for making the Holding Tax system more buoyant;(4)To review and evaluate performance of each ULB in regard to assessment of land from Holding Tax against a pre-determined target and suggest

improvements on a continuous basis;(5)Drawing from best practices elsewhere, suggest and ensure implementation of innovative methods of tax collection;(6)Ensure transparent procedure for valuation of properties in accordance with provisions in the Bihar Municipal Act, 2007;(7)Based on the experience of tax administration in the State, suggest required changes in relevant Sections in the Act, Rules and Bye-laws from time to time;(8)Publish the annual work plan in the Official Gazette of the Government;(9)Render such advice on valuation of properties to a Municipality as the State Government may, from time to time, require it to do or as the Board may consider necessary for carrying out the purposes of this Act; and(10)Undertake directly or through any institution, training of officers and employees of Municipalities as the State Government may direct or as the Board may consider necessary for carrying out the purposes of these Rules.The Property Tax Board will make recommendations to the State Government regarding provisions mentioned in Rule 6 and the State Government will pass necessary orders to make the recommendations mandatory for the ULBs.

7. Organization.

(1)The Board may be organized into two Sections such as Administration section, and Valuation section. Each Section may further be divided into Sub-sections as needed and appropriate.(2)The Board may establish regional offices in the state with appropriate staff with the prior approval of the State Government;(3)The Board may reorganize its departments and regional offices from time to time as required to implement the provisions of these Rules.

8. Staff of the Board.

(1)The State Government may create such posts of officers and employees as it may deem fit and fill such posts.(2)The terms and conditions of service including salaries and allowances of the staff appointed under Sub-Rule (1) shall be determined by the State Government.(3)The Board may employ such staff of the State Government as the State Government may make available and they shall be governed by such terms and conditions of service as determined by the State Government..(4)The staff referred to in Sub-Rule (1) shall be under the administrative and disciplinary control of the Board.

9. Owner or occupier to file statement.

- Every owner or occupier of any land or building who is specifically directed by the Board, shall file a statement before the Board in such manner and within such time specifying such particulars as may be prescribed by regulations.

10. Determination of valuation and its duration.

(1)The State Government shall, from time to time by notification, specify the municipality where the general valuation of lands and buildings shall be made by the Board, in accordance with relevant provisions in the Bihar Municipal Act, 2007Provided that the Board may make, subject to such

conditions as may be prescribed, general valuation of lands and buildings in the municipality as aforesaid under its superintendence, direction and control on payment of such remuneration by the Municipality as it may determine, and every such valuation shall be deemed to have been made by the Board.(2)The valuation made by the Board shall become operative with effect from such date, as the State Government may, by notification, appoint in this behalf and shall remain in force in respect of such area for a period of five years and may be revised thereafter for successive period of five years:Provided further that the valuation of lands or buildings in any municipality made in accordance with the provisions of the Bihar Municipal Act, 2007 or the Rules made there under or any other law shall remain in force for the period for which it was made under the Bihar Municipal Act, 2007, or any other law, as the case may be.(3)Board shall suggest valuation methods for properties newly erected, reconstructed, or altered or improved in any Municipality

11. Power to enter into land or building.

(1)Any officer of the Board, when so authorised by it in writing, may, without giving any previous notice to the owner, or the occupier, of any land or building, enter into such land or building and make an inspection or survey, or take measurements, thereof for the purpose of valuation.(2)If such entry is refused, or any objection to such entry is made, the officer authorized under Sub-Rule (1) may give notice in writing to the owner or the occupier of such land or building of its intention to enter into such land or building, and the owner or the occupier of such land or building shall, upon such notice being duly served on him, give all facilities as may reasonably be expected from him to give such officer for entering into such land or building and for making inspection or survey, or for taking measurements thereof, as the case maybe, for the purpose of valuation.

12. Fund of the Board.

(1)The Board shall have a Fund to be called the State Property Tax Board Fund to which shall be credited(i)such moneys as may be paid to the Board by the State Government or any other authority or agency, and(ii)such moneys as may be paid to the Board by the Municipalities, and other local authorities under Rule 13,(2)All moneys received by the Board shall be deposited in one or more nationalized banks as prescribed.

13. Payment to the Board by Municipalities.

(1)The Municipality, in respect of which notification under Sub-Rule (1) of Rule 10 has been issued, shall pay to the Board such proportion of the expenditure as incurred by the Board on account of valuation and determination of Property Tax, as the case may be,(2)The Board shall calculate the amount payable by the Municipality under Sub-Rule (1) and require the concerned Municipality to pay the amount within such time as may be determined(3)If the amount is not paid within the prescribed time, the Board may refer the matter to the State Government and the State Government may pay the amount to the Board and deduct the same from any grant payable by the State Government to the Municipality.

14. Expenditure incurred on account of salaries and allowances including contingencies.

- The expenditure incurred by the Board for meeting the salaries and allowances including contingencies of the Chairperson, Members, Secretary, officers and employees serving under or for the Board shall be defrayed out of the Fund to be provided by the State Government.(2)The expenditure towards contingencies for undertaking normal activities of the Board shall be met out of the Fund provided by the State Government.

15. Annual Report.

- The Board shall prepare an annual Report of its activities during the year in such form as may be prescribed by the State Government for submission to the State Government.

16. Budget.

(1)The Board shall prepare each year in such form and within such time, as may be prescribed, budget in respect of the ensuing financial year, showing the estimated receipts and expenditure and shall forward a copy of the same to State Government for approval.(2)The State Government may, in according such approval, make such additions, alterations, and modifications as it thinks fit.Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon with such period as may be prescribed

17. Expenditure and accounts.

(1)The Board shall have the same financial powers as are exercisable by the Secretary or a Head of the Department of the State Government. Matters beyond such financial powers shall be referred by the Board to the State Government for decision.(2)The Board shall keep accounts of all receipts and expenditure, and prepare annual accounts in such manner as may be prescribed.

18. Audit.

(1)The Board shall cause its accounts to be audited annually by an auditor to be appointed by the State Government and the auditor so appointed shall have the right to demand the production of books of accounts, documents and other papers of the Board.(2)The annual accounts prepared as per the provisions of Sub-Rule (2) of Rule 17 shall be placed to the auditor for audit. As soon as the accounts have been audited, the Board shall send a copy thereof together with a copy of the report of the auditor to the State Government.(3)The Board shall comply with such directions of the State Government which it may, after perusal of the report of the auditor, think fit to issue in this behalf.(4)The Board shall pay out of the Fund such sum as may be determined by the State Government by way of fees, if any, for such audit.

19. Delegation of powers and functions by Board.

(1)The Board may delegate any of its powers and functions including financial powers to the Chairperson of the Board by a resolution adopted by it in this behalf except the powers under Rules 7 and 8.(2)The Board may also delegate any of its powers or functions to the Secretary or any officer of the Board by a resolution adopted by it in this behalf.

20. Members, officers and employees to be public servants.

- The Chairman and every member of the Board and every officer or employee of the Board shall, when acting or purporting to act under the provisions of these Rules, be deemed to be a public servant within the meaning of Section 23 of the Indian Penal Code 1860 (Central Act No. 45 of 1860).

21. Power to make regulations.

(1)The Board may, with the previous approval of the State Government, make regulations consistent with the provisions of these Rules.(2)The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit.Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period not exceeding two months as may be specified by the State Government.All regulations made by the Board and approved by the State Government shall be published in the Official Gazette.