

THE KARNATAKA MUNICIPALITIES (SECOND AMENDMENT) ACT, 2021

KARNATAKA

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Act 03 of 2021

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An Act further to amend the Karnataka Municipalities Act, 1964. Whereas it is expedient further to amend the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) for the purposes hereinafter appearing; Be it enacted by the Karnataka State Legislature in the seventy second year of the Republic of India as follows:-

1. Short title and commencement.

(1) This Act may be called the Karnataka Municipalities (Second Amendment) Act, 2021. (2) It shall be deemed to have come into force with effect from the 19th day of January, 2021.

2. Amendment of section 101.-

In the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) (hereinafter referred to as the principal Act), in section 101,-(i) in sub-section (2),-(a) in clause (b), for the figures, words and brackets “0.3 percent (rupees three per thousand)” and “one percent (rupees ten per thousand)”, the figures, words and brackets “0.2 percent (rupees two per thousand)” and “1.5 percent (rupees fifteen per thousand)” shall respectively be substituted. (b) in clause (c),-(i) the words “measuring not above one thousand square meters” shall be omitted ; and (ii) for the figures, words and brackets “0.1 percent (rupees one per thousand)” the figures, words and brackets “0.2 percent (rupees two per thousand)” shall be substituted. (c) clause (d) and (e) shall be omitted. (ii) in sub-section (3), for the second proviso, the following shall be substituted, namely:- “Provided further that, the vacant land appurtenant to the building, up to one thousand square feet shall be exempted and more than one thousand square feet shall be levied with property tax on vacant land in accordance with clause (c) of sub-section (2).”

3. Amendment of section 102.-

In section 102 of the principal Act, (i) in sub-section (1),-(a) after the words “having regard to the”, the word “prevailing” shall be inserted; and (b) for the words “fifty percent of the market value guidelines”, the words “twenty five percent of the prevailing market value guidelines” shall be substituted. (ii) in sub-section (2), for the words “fifty percent of the market value guidelines”, the words “twenty five percent of the prevailing market value guidelines” shall be substituted.

4. Substitution of section 102A.-

For section 102A of the principal Act, the following shall be substituted, namely:-“102A.

Enhancement of property tax.- (1) Notwithstanding anything contained in section 101 and 102 the property tax assessed and levied under either provision shall be assessed in year of revision of guidance value of property under section 45B of the Karnataka Stamps Act, 1957. (2) The property tax shall stand enhanced by three percent for every financial year in which no revision of guidance value is made: Provided that, the Municipal Council may enhance such property tax up to five percent for every financial year and different rate of enhancement may be made to different areas and different classes of buildings and lands. Provided further that, nothing contained in this section shall be deemed to affect the power of the State Government to direct an earlier revision of property tax. Explanation: “Financial year” shall mean the year commencing on the first day of April.”

5. Repeal and savings.-

(1) The Karnataka Municipalities (Amendment) Ordinance, 2021 (Karnataka Ordinance 02 of 2021) is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under principal Act, as amended by this Act.