

Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (Levy of Property Tax On Vacant Land) Rules, 2009

TAMILNADU

India

Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (Levy of Property Tax On Vacant Land) Rules, 2009

Rule

TAMIL-NADU-TOWN-PANCHAYATS-THIRD-GRADE-MUNICIPALITIES- of 2009

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Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (Levy of Property Tax On Vacant Land) Rules, 2009Published vide Notification No. G.O. Ms. No. 151, Municipal Administration and Water Supply (Election), dated 20.08.2009Last Updated 22nd January, 2020No. SRO A-23(b)/2009. - In exercise of the powers conferred by Section 303 read with clause (a) of sub-section (3) of Section 81 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), Section 431 read with clause (a) of sub-section (4) of Section 120 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) and Section 430 read with clause (a) of sub-section (4) of Section 121 of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), Section 11 of the Tiruchirappalli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994), Section 11 of the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 28 of 1994), Section 11 of the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994), Section 10 of the Tiruppur City Municipal Corporation Act, 1994 (Tamil Nadu Act 7 of 2008), Section 10 of the Erode City Municipal Corporation Act, 2008 (Tamil Nadu Act 8 of 2008), Section 10 of the Vellore City Municipal Corporation Act, 2008 (Tamil Nadu Act 26 of 2008) and Section 10 of the Thoothukudi City Municipal Corporation Act, 2008 (Tamil Nadu Act 27 of 2008) the Governor of Tamil Nadu hereby makes the following rules:-

1. Short title, application and commencement.

(1) These rules may be called the Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (Levy of Property Tax on Vacant Land) Rules, 2009. (2) They shall apply to all the Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations other than Municipal Corporation of Chennai. (3) They shall come into force on the first day of September 2009.

2. Gradation of Town Panchayats, Municipalities and Municipal Corporations.

- For the purpose of fixation of rate of property tax on vacant land, the Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations shall be graded as specified below:- A Grade Municipal Corporations and Special Grade Municipalities. B Grade Selection Grade and First Grade Municipalities. C Grade Second Grade, Third Grade Municipalities and Town Panchayats.

3. Minimum and maximum rate of property tax leviable on vacant land.

- The council of the Town Panchayat or of Third Grade Municipality, or of Municipality or of Municipal Corporation shall fix the rate of property tax leviable on vacant land which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to buildings, subject to the minimum and maximum rates per square foot, as specified in the Table below:-

Vacant Land with reference to its location.	A Grade	B Grade	C Grade			
Minimum (in Paise)	Maximum (in Paise)	Minimum (in Paise)	Maximum (in Paise)	Minimum (in Paise)	Maximum (in Paise)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a) Streets in residential area	20	40	15	30	10	20
(b) Main roads and bus route roads other than those which lead to arterial road	30	50	20	40	15	30
(c) Arterial roads, main roads and bus route roads which lead to arterial road	40	60	30	50	20	40