

Uttar Pradesh Municipal Corporation (Property Taxes) Rules, 2000

UTTAR PRADESH

India

Uttar Pradesh Municipal Corporation (Property Taxes) Rules, 2000

Rule

UTTAR-PRADESH-MUNICIPAL-CORPORATION-PROPERTY-TAXES-RULES-2000

- Published on 1 January 2000
- Commenced on 1 January 2000
- [This is the version of this document from 1 January 2000.]
- [Note: The original publication document is not available and this content could not be verified.]

Uttar Pradesh Municipal Corporation (Property Taxes) Rules, 2000Last Updated 10th October, 2019In exercise of the powers under Sections 174. 207-A and 221-B of the Uttar Pradesh Municipal Corporation Act, 1959 U.P Act No. 2 of 1959), the F=Governor is pleased to make the following rules after their previous publication with Notification No. 1763/IX-91999-63-Ja/95 TC, dates June 16, 1999, as required under Sub-section (2) of Section 540 of the said Act.

1. Short title, extent and commencement.

(1)these rules may be called the Uttar Pradesh Municipal Corporation (Property Taxes) Rules, 2000.(2)They shall apply to all Municipal Corporation in Uttar Pradesh except the area which has been included in the city within the last ten years and a building constructed in a plot of land measuring thirty square meters or having a carpet area upto fifteen square meters, if the owner of such building does not own any other building in the city.(3)They shall come into force with effect from the date of their publication of the notification in the Gazette.

2. Definitions.

- In these rules, unless there is anything repugnant in the subject or context-(a)"Act" means, the Uttar Pradesh Municipal Corporation Act, 1959;(b)"group of building" means the group of building mentioned under Rule 4;(c)"group of land " means the group of land mentioned under Rule 4;(d)"kachcha building" means a building which is not a pakka building;[(d-1) "non residential building" means any building or space or land or house or part thereof which is not residential and

which is covered under clause (1) of sub section (1) of section 174 of the Act;] [Inserted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.](e)"notified bank " means the bank or banks notified by the "Municipal Corporation" or depositing the amount of tax with statement of self-assessment ;(f)"Property" means or a building or land or both as the case be;(g)"Pakka building" means a building walls where of are made of bricks or stone or other like material;(h)"Statement of self-assessment" means the statement of self-assessment to be filled by the owner or occupier in Form "A" appeneded to these rules;(i)"Carpet area" means the carpet area referred to in the Explanation (d) of Sub-section(1) of Section 174 of Act;(j)"Covered Area" means covered area of every over plinth area on which the building is sonstructed;(k)"Annual value" means the annual value reffered to in under Section 174 of the Act;(l)"Monthly Rate" of rent means the per square foot monthly rent of the carpet area of a building or the land, as the case may be, prescribed by the Municipal Commission in according with the Rule 4-B;(m)"Residential building" means the building every unit of which is in the occupation of a person residing there in and shall include a building having provision of residential use but does not include a hotel, lodge or any other building being used for commercial purpose.

3. [Statement of carpet and other area of a building or the plot of the land. [Substituted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]

(1)The Municipal Commissioner shall publish in the newspapers a notice requiring the owners or occupiers primarily liable for payment of property taxes, to furnish every four years a statement, in Form 'B' and Form 'D' appended to these rules, in respect of the carpet and other area of a residential building, or the plot of the land and covered area of non residential building or area of land, as the case may be. by the date fixed in the said notice for the purpose of tax assessment.(2)Municipal Commissioner may, for the convenience of the owner or occupier of the property, fix different places for different wards of the city for the submission of statement in Form 'B' and Form 'D'.(3)Whenever owner occupied or vacant building is given on rent or vice-versa, then within sixty days of it, it shall be mandatory for the owner to submit a fresh statement in Form 'B' and Form 'D'.(4)Whenever due to construction or reconstruction or any addition is done 25 per cent or more in the covered area of building or area of the land or both then within sixty days of completion or occupation, it shall be mandatory for the owner or occupier, as the case may be to submit a fresh statement in Form 'B' and Form 'D'.]

4. [Classification of Property. [Substituted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]

(1)Municipal Commissioner shall classify the location of property falling within the provisions of section 174 of the Act, wardwise and thereafter within each ward, it shall be classified basing on the situation of property on three different types of roads, namely:-(a)roads having a width of more than 24 metres.(b)roads having a width of 12 metres to 24 metres,(c)roads having a width less than 12 metres.(2)Municipal Commissioner shall classify the nature of construction of buildings falling, within the provisions of section 174 of the Act. on the following basis: -(a)pakka building with R.C.C. roof or R.B. roof.(b)any their pakka building ; or(c)Kachacha building that is all other building not

covered in clauses (a) and (b). (3) Municipal Commissioner shall accordingly arrange all buildings in a ward in maximum number of nine different groups and in case of all vacant plots of land, in maximum number of three different groups as shown below:-(a) in case of building the nine groups shall be as follows (i) pakka building with R.C.C roof situated on a road having a width of more than 24 meters. (ii) pakka building with R.C.C roof situated on a road having width of 12 meters to 24 meters. (iii) Pakka building with R.C.C. roof situated on a road having a width less than 12 metres. (iv) Other pakka building situated on a road having a width of more than 24 meters. (v) Other pakka building situated on a road having a width of 12 meters to 24 meters. (vi) Other pakka building situated on a road having width less than 12 meters. (vii) Kachcha building situated on a road having a width of more than 24 meters. (viii) Kachcha building situated on a road having a width of 12 meters to 24 meters. (ix) Kachcha building situated on a road having width less than 12 meters. (b) In case of land, the three groups will be as follows-(i) Land situated on a road having a width of more than 24 meters; (ii) Land situated on a road having a width of 12 meters to 24 meters; (iii) Land situated on a road having less than 12 meters]

4A. [Fixation of minimum monthly rate of rent. [Substituted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]

- The Municipal Commissioner shall once in every two years workout the minimum monthly rate of rent per unit area (square foot) of the carpet area for every group of building within a ward or the applicable minimum monthly rate of rent per unit area (square foot) of the area for every group of land as the case may be and fix the rate as residential building having regard to -(i) the circle rate fixed by the collector for purpose of the Indian Stamp Act, 1899; and (ii) the current minimum rate of rent in the area for such building or land ; Provided that before fixing such monthly rate of rent, the Municipal Commissioner shall notify such proposed rates in two daily newspapers having circulation in such city and thereafter provide a minimum fifteen days time for filing objections by interested persons. All such objections shall be heard wardwise after grouping the objections received in maximum number of 12 different bunches. Each bunch shall contain the objections received from one group of building or one group of land, as the case may be. All objections shall be disposed of by the Municipal Commissioner himself or an officer authorised by Municipal Commissioner in this behalf after giving the opportunity of being heard to at least ten per cent of the total number of objections. It shall not be necessary to hear personally all the objectors or the interested persons. The objections may be decided in bunches. Explanation. - Keeping in view of difficulties in fixation of carpet areas, the rate on the basis of covered area would be 80% of carpet area based rates for purposes of self-assessment. (2) In the case of non-residential buildings and land the monthly rate of rent per unit area of covered area and the land shall be multiple of the monthly rate of rent fixed under sub rule (1) as mentioned in the Schedule below:-

Category	Details of Property	Rate of monthly rent of non residential building
1. [[Substituted by Notification No. 1302/IX-9-2019-85J/05T.C.,	(i) Every type of commercial complexes, shops in markets, tent houses, building	Five times of the rate fixed under sub rule

dated 23.7.2019.]

	materials shops and banks, bankATMs, Finance Companies and Non-Government Coaching Centers.	(1)
1.	(ii) In Residential region shops having maximum area of 120 square feet, being used as Tea, Milk, Bread, Eggs, Paan Washerman/Laundry, fruits and Vegetables, Photostat, Barber/Hair dresser and Tailoring Shops.	1.5 times of the rate fixed under sub rule (1)]
2.	Every type of clinics, polyclinics, diagnostic centres, laboratories, nursing homes, hospitals, medical stores, health care centres etc.	Three times of the rate fixed under sub rule (1)
3.	Sports centres as gym, physical health centres, etc. and theaters and cinema houses.	Two times of the rate fixed under sub rule (1)
4.	Hostels, educational institutes which are not covered under clause (c) of section 177 of the Act.	Same as fixed under sub rule (1)
5.	Petrol pumps, gas agencies, depots and godown etc.	Three times of the rate fixed under sub rule (1)
6.	Malls, Hotels of four stars and above, pubs, bars, lodging house where wine is served with food	Six times of the rate fixed under sub rule (1)
7.	Community halls, kanyan mandaps, marriage houses. Clubs and same types of buildings	Three times of the rate fixed under sub rule (1)
8.	Industrial units offices of Govt., Semi Government and public undertakings	Three times of the rate fixed under sub rule (1)
9.	Building having towers and hoarding. T.V. towers, telecom towers or any other tower which are installed either on the surface or on the top of the buildings or on the open space	four times of the rate fixed under sub rule (1)
10.	Other types of non residential houses which are not mentioned in above categories.	Three times of the rate fixed under sub rule (1)]

4B. Publication of the rates of minimum monthly rent.

- The objections when decided under Rule 4- A, the Municipal Commissioner shall notify in two daily newspapers having circulation in such city, the minimum monthly rate of rent per square foot of the carpet area for every group of building within a ward, or the applicable minimum monthly rate of rent per square foot of the area for every group of land, as the case may be, and thereafter it shall become final.

4C. [Tax Assessment. [Substituted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]

- The assessment of tax shall be made on the basis mentioned hereunder:- (a)(i) Calculation of Annual Value of residential building - Carpet area x fixed per unit area monthly rate of rent x 12 or Covered area x fixed per unit area monthly rate of rent x 12 x 80% (ii) Calculation of Annual Value of residential land - Area of land x fixed per unit area monthly rate of rent x 12 (b) (i) Calculation of Annual Value of non residential buildings - Covered area x monthly rate of rent per unit area fixed on the basis of the multiplier in relation with the rate of residential building x 12 (ii) Calculation of Annual Value of non residential lands - Area of land x monthly rate of rent per unit area fixed on the basis of the multiplier in relation with the rate of residential building x 12 (2) Payable tax. - Taxes would be payable in accordance with the rates fixed under Section 148 of the Act on the basis of annual value. (3) Rebates - Rebates shall be admissible in annual value of residential buildings and taxes shall be payable in accordance with the provisions prescribed in the Act. (4) Self-Assessment - The person who holds the primary liability of paying the property tax of building or other liable person shall deposit the tax fixing in accordance with the provisions of Rule 4 and Rule 4-C and giving the details of the property in Form 'A' or Form 'C. as the case may be. of the rules in place of returns required in Rule 3 in the Books prescribed by Municipal Commissioner up to the date fixed under sub rule (1) of rule 3 with Form 'A' or Form 'C\ as the case may be. and challan. (5) Special provisions in Self-Assessment - The pay liability of property taxes by self-assessment up to the fixed date under sub-rule (4) shall not be more than previous year to the extent as may be prescribed by the Government from time to time. (6) Incentive - Incentive to the owners or occupiers of non residential buildings may be provided by giving rebates in the annual value of the building or land as the case may be in the following manner: (a) Building in which the system of rain water harvesting or ground water recharging is installed and operational provided or at least 40% of the area is covered by the plantation and greenery or proper and adequate parking lots are available or if engaged in trade or manufacture or any activity which causes pollution, but effective anti pollution measures have been adopted, shall be provided incentive to each by giving rebate of 2% in its annual value. Provided that the above rebates shall be granted on year to year basis after verifying the existence and proper up keep of the facilities and measures mentioned under this clause: (b) Annual value of the such building as mentioned in Clause (a) shall be increased by 2% if this building does not provide measure mentioned in Clause (a).]

5. [Assessment list. [Substituted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]

(1)The assessment list in respect of all the buildings or the plots or both shall be prepared after calculating the tax on the basis of :-(a)details submitted in Form 'A'. Form 'B', Form 'C and Form 'O' by the owners or occupiers of the buildings and the lands; or(b)information collected by the Municipal Commissioner or an officer authorised by him in this behalf where information in Form 'A' or Form 'B' or Form 'C' or Form 'D' as the case may be, are not submitted within the fixed time;(c)the assessment list shall contain -(i)name of road and mohallah in which property situates.(ii)designation of the property by name, by number or by any other specification sufficient for identification.(iii)name of the owner; whether it is owner-occupied or on rent. If on rent, the name of the tenant.(iv)the carpet area base and covered area base, the minimum monthly rate of rent per square foot for the group of the building or land.(v)carpet area or covered area of the building or the area of the land or both.(vi)year of construction of building.(vii)nature of construction of the building.(2)List regarding self-assessment - The residential buildings for which self-assessed taxes with Form 'A' and the non residential building for which self assessed taxes with Form 'C' have been submitted within prescribed period shall be entered in assessment list prepared in sub-rule (1) but the provisions of Rule 5-A shall not be applicable on such building.Provided that on the basis of any complaint or enquiry, if any detail is found incorrect, the details entered in the list and tax assessment therein shall be revised and penalty shall be imposed after show cause notice.]

5A. Publication of list and receipt of objection.

(1)When assessment list of whole city or part thereof is completed the Municipal Commission shall publish in two daily newspaper having circulation in such city about the place and time when the inspection of such list may be made.(2)Objection regarding carpet area or covered area of a building calculation, area of land or other entries and rebates may be sent in writing addressed to the Municipal Commission within the period of one month after the publication of public notice No. objection should be considered about the fixation of the monthly rates of rent.(3)The Municipal Commissioner or the officer authorized by him in this behalf shall dispose of the objection after giving the objectors the opportunity of being heard."]

6. Payment of taxes.

- The Municipal Commissioner or an officer authorised by him in this behalf shall send a bill to the owner or occupier for the payment of property tax assessment under rules, 4, 4-C and 5 in which a date shall be indicated till which it would be deposited in the banks notified by the Municipal Commissioner or in office of the Municipal Corporation. If the entire amount of tax is not deposited upto the date fixed the interest shall be payable in accordance with Section 221- A of the Act.Provided that if the self-Assessment has been done, the amount of tax shall be paid upto the date fixed by the public notice.

7. [Self-Assessment of Tax. [Substituted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]

- The owner or occupier primarily liable for payment of tax in respect of a building or land or both may himself determine the property tax in accordance with the provisions of the Act and deposit the property tax so assessed by him in the notified hank together with a statement of self-assessment.]

8. Penalty.

(1)Municipal Commissioner shall arrange for random Inquiry of at least ten per cent of the total number of statement of the carpet and other areas of the building or land or statements of self-assessment., as the case may be submitted and in event of any part of the area of land having been concealed, or furnished incorrect details he shall issue notice to the owner or occupier, as the case may be to show cause within to weeks as to why a penalty not exceeding four times of difference of tax due to concealment of area or incorrect details of property be imposed.(2)After considering any explanation that may be offered by the owner or occupier, as the case may be and making such inquiry as it may consider necessary, the Municipal Commissioner or officer authorized by him in this behalf may impose a penalty not exceeding as per notice and order, the same be realized together with the amount of property taxes.(3)In the case of non- submission of the requisite details within fixed time under sub-rules (1) and (3) of rule 3, the Municipal Commissioner or any officer authorized by him in this behalf may impose such penalty which may be Rs. 100.00, 1000.00, 5000.00, and 25,000.00, for the area of land upto 50 square meter, 200 square meter and 400 square meter or more respectively. Provided that in the case of delay of 30 days 5% of the penalty shall be deposited as late fee.In case of returns not submitted within time fixed, at the time of preparing assessment list under Rule 5, carpet area rates proposed under Rule 4-A shall be, used in addition to the penalty.(4)A person who violates the provision of sub-rule (4) of rule 3 shall be liable to pay penalty double amount of the property tax or at the rate of Rs.

9. Compounding of the penalty.

- Penalty under Sub-rules (1), (3) and (4) of Rule 8 may be compounded by Municipal Commissioner or an officer authorized by him in this behalf, with an amount not less than one-third and not more than half the maximum amount of penalty."From 'A'(See Rule 7)Property Tax Self-Assessment Form(Section 207-A of the Act)B. (I) Name of owner/ occupier.....(II)Father's Name of owner/occupier.....(III)Building/House/Plot No.....(IV)Location Address of the Building/Plot.....(V)Temporary Address of owner/ occupier.....(VI)Permanent Address of owner/ occupier.....B. The building details of -(i)Internal dimensions of all rooms and all covered Verandah in square foot.....(ii)Internal dimensions of all Balcony, Corridor , Kitchen and Store in square foot.....(iii)Internal dimensions of all Garages in square foot.....Note. - Area covered by bathroom, latrine, portico and staircase shall not form part of the carpet area.C. Carpet area of the building := B (i) + $\frac{1}{2}$ B (ii) + $\frac{1}{4}$ B (iii)D. (i) Area of

the land which building is constructed in square foot = (ii) Area of the land case no building is constructed on it in foot = E. (a) Building is located (i) On road having a width of more than 24 meters (ii) On road having a width of 12 meters to 24 meters (iii) On road having a width less than 12 meters (b) Nature of Construction of Building (i) Pakka building with R.C.C. roof or R.B. roof (ii) Other Pakka Building (iii) Kuchcha building that is ll other building not covered in (i) & (ii) (c) Land (in case no building is constructed on the land) is located (i) On road having a width of more than 24 meters (ii) On road having a width of 12 meters to 24 meters (iii) On roads having width less than 12 meters Note. - Please tick in the box in the above (I) and (ii) whichever is true F. Whether building is owner occupied or rented. Please mention one of them Note. - If it is vacant for less than one year than it will be assumed to be owner occupied. If it is vacant for more than one year then it shall be mentioned " Vacant" G. Year of the construction of building H. (i) Minimum monthly rate of rent fixed by M.N.A. for building = Rs..... Per square foot (ii) Minimum monthly rate of rent fixed by M.N.A. for land in case no. building is constructed on it = Rs.....per square foot

1.

[(1). Annual value of the building = 12 X Minimum monthly rate of rent fixed by Municipal Commissioner x Carpet area of the building = 12 x (H) (I) x (C) Or = 12 x minimum monthly rate of rent fixed by Municipal Commissioner x Covered area x 80 per cent." (ii) Annual value of land in case no building is constructed on it = 12 x Minimum monthly rate of rent fixed by M.N.A. x land area = 12 x (H) (ii) x (D) (ii) J. (i) Annual value of the building in case of owner occupied after allowing rebate as mentioned at Section 174(2)(a) (ii) Annual value of the building in case it is on rent after allowing enhancement as mentioned at section 174(2)(b) K. (i) General tax of building = (Annual value as determined at J) x General tax rate/100 (ii) Water tax of building = Annual value as determined x Water tax rate at J/100 (iii) Drainage tax of building = Annual value as determined x Drainage tax rate at J/100 (iv) Conservancy tax of building = Annual value as determined at J x Conservancy tax rate/100 L. General tax on land in case no building is constructed on it = Annual value.....as determined at 1(ii) x General tax rate/100 M. Due date fixed by M.N.A. for depositing of tax N. Details of tax deposited

Sr. No.	Tax	amount	Date	Challan No.	Name of Bank
1	General tax				
2	Water tax				
3	Drainage tax				
4	Conservancy tax				

Verification I do here by declare that the particulars furnished in this form are correct and complete to the best of my knowledge and belief. Signature.....Permanent

Address.....Date.....Attesting

witness.....Signature.....Name.....Parentage.....Full

Address..... (Signature) [FORM 'C' [Inserted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]] (See rule-7) Property Tax self assessment Form in respect of non-residential buildings I. Details of owner/occupier (i) Name of owner/occupier (ii) Father's name of

owner/occupier(iii)Building/House/Plot No. and locational address(iv)Address of the residence of owner/ occupier(v)Other details, if any

2. Details of buliding or land -

(i)Covered area of the building (in square fool)(ii)Area of open land or plot (in square foot)(iii)Other details, if any

3. Details of location-

- (a) Building or land is located -
- (i) On road having a width more than 24 metres
 - (ii) On road having a width of 12 metres to 24metres
 - (iii) On road having a width less than 12 metres
- (b) Nature of construction of building -
- (i) Pucca building with RCC roof or RB roof
 - (ii) Other pucca building, asbestos, fibre ortin shed
 - (iii) Katcha building i.e. all other buildingsnot covered in (i) and (ii)
- Note. - Please tick in the box applicable.

4. Year of construction of building -

5. Previous assessed Annual Value and years of the assessment -

6. Calculation of Annual Value -

(a)Annual Value of building(i)Monthly rate of rent fixed for residential building by Municipal Commissioner(ii)Multiplier in relation with the rate of residential building prescribed by rules(iii)Monthly rate of rent achieved for the building ((i) X (ii))(iv)Covered area of building(v)Annual Value of building = Monthly rate of rent X Covered area X 12 ((iii) X (iv) X 12))(b)Annual Value of land(i)Monthly rate of reit fixed for residential land -by Municipal Commissioner(ii)Multiplier in relation with the rate of residential building prescribed by rules(iii)Monthly rate of rent achieved for the land ((i) -X (ii))(iv)Area of land(v)Annual Value of land- Monthly rate of rent X Covered area X 12 ((iii) X (iv) X 12))(c)Total Annual Value a(v) + b(y)

7. Calculation of Tax -

(i) General Tax - {
 Annual Value as assessed X Rate of General Tax
 100
 (ii) Water Tax -
 Annual Value as assessed X Rate of Water Tax
 100
 (iii) Sewer Tax -
 Annual Value as assessed X Rate of Sewer Tax
 100
 (iv) Other Taxes (Name of Tax) -
 Annual Value as assessed X Rate of the Tax
 100
 }

8. Details of tax deposited -

S.N.	Name of Tax	Amount of Tax	Challan/ Receipt No.	Date	Name of Bank/ Office
1	2	3	4	5	6

Verification.....who is the owner/occupier of House No.....situated in Mohalla
of Ward....., do hereby declare that the particulars furnished in
 this Form are correct and complete to the best of my knowledge and belief. Any detail therein had
 neither be concealed nor mentioned false.

Date Signature

..... Name

[FORM 'D' [Inserted by Notification No. 1463/9-9-2013-85J/05TC, dated 21.11.2013.]](See
 rule-3)Property Tax assessment Form in respect of non-residential buildings

1. Details of owner/occupier.

(i)Name of owner/occupier(ii)Father's name of owner/occupier(iii)Building/House/'Plot No. and
 locational address(iv)Address of the residence of owner/ occupier -(v)Other details, if any

2. Details of building or land.

(i)Covered area of the building (in square foot)(ii)Area of open land or plot (in square foot)(iii)Other
 details, if any

3. Details of location-

(a) Building or land is located -
 (i) On road having a width more
 than 24 metres

(ii) On road having a width of 12 metres to 24metres

(iii) On road having a width less than 12 metres

(b)

Nature of construction of building -

(i) Pucca building with RCC roof or RB roof

(ii) Other pucca building, asbestos, fibre ortin shed

(iii) Katcha building i.e. all other buildingsnot covered in (i) and (ii)

Note. - Please tick in the box applicable.