

# **Andhra Pradesh Gram Panchayat (Levy of User Charges) Rules, 2002**

ANDHRA PRADESH

India

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### **Rule**

### **ANDHRA-PRADESH-GRAM-PANCHAYAT-LEVY-OF-USER-CHARGES- of 2002**

- Published on 14 March 2002
- Commenced on 14 March 2002
- [This is the version of this document from 14 March 2002.]
- [Note: The original publication document is not available and this content could not be verified.]

Andhra Pradesh Gram Panchayat (Levy of User Charges) Rules, 2002Published vide Notification No. G.O.Ms. No. 97, Panchayat Raj and Rural Development (Parts III), dated 14.3.2002Last Updated 20th August, 2019G.O.Ms. No. 97. - In exercise of the powers conferred by Section 268 read with Section 71 of the Andhra Pradesh Panchayat Raj Act, 1994 (Act 13 of 1994) and in supersession of the rules issued in G.O.Ms.No. 75, Panchayat Raj Department, dated 14-2-1968 and subsequently as amended under G.O.Ms.No. 364. Panchayat Raj Department, dated 20-5-1971 and G.O.Ms.No. 161, Panchayat Raj Department, dated 19-3-1974 under Section 70 of Andhra Pradesh Gram Panchayat Raj Act, 1964 and in G.O.Ms. No. 252, Panchayat Raj and Rural Development (Parts III) Department, dated 2-7-1997, the Governor of Andhra Pradesh hereby makes the following rules relating to Levy of Special Tax.

### **1. Short Title and Extent.**

(1)These rules may be called the Andhra Pradesh Gram Panchayat (Levy of User Charges) Rules, 2002.(2)They shall apply to all Gram Panchayats in the State.(3)The Gram Panchayats may Levy User Charges to meet the operation and maintenance of the common civic amenities.

### **2. Levy of User Charges.**

- Every Gram Panchayat may Levy User Charges annually for providing street lighting, pucca drainage and Drinking water supply. The charges shall be worked out in the manner that cost of the operating and maintaining the above said amenities will be distributed among all the households

which are utilizing the service.

### **3. Documents for consideration.**

- While arriving at the User Charges to be collected, the following information/ documents shall be taken into consideration.(i)A resolution of Gram Sabha;(ii)a statement showing the receipts and charges under the various heads of accounts for the three years preceding the year in which the proposal is made.(iii)the budget estimate for the year in which the proposal is made; and(iv)particulars of the approximate or estimated costs of the work in respect of which the tax is proposed to be levied and the account of tax likely to be realized per year.

### **4. Collection and Maintenance of User Charges.**

(1)The Gram Panchayat in consultation with the Gram Sabha shall pass a resolution in a meeting specially convened for the purpose or otherwise and supported by not less than one half of the sanctioned strength of the Gram Panchayat specifying the purpose for which, the rate at which, and the period for which the User Charges is to be collected;(2)The receipts out of these User Charges shall have to be earmarked and shall be used for the purpose for which the said User Charges are levied.(3)A special account In a separate register showing the proceeds out of the User Charges and the expenditure and the net balances available at close of the financial year shall have to be maintained.(4)A separate demand shall be issued for the purpose of collecting the User Charges as decided by the Gram Panchayat.